IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.6591 of 2018

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1. M/s Ornate Labs Pvt. Ltd., Bela Industrial Estate, Bela Chapra Industries Complex, Muzaffarpur- 842005
2. Sri Sanjeev Rai Son of late Shivendra Prasad Rai (Managing Director), M/S Ornate Labs Pvt. Ltd. Bela Industrial Estate, Bela Chapra Industrial Complex, Muzaffarpur- 842005
3. Sri Binod Kumar Thakur Son of late Rameshwar Thakur (Director /Managing Partner), M/S Ornate Labs Pvt. Ltd. Bela Industrial Estate, Bela Chapra Industrial Complex, Muzaffarpur- 842005
4. Sri Abhishek Kumar@ Abhishek Son of Sri Shyam Babu Jha (Data Entry Operator), M/S Ornate Labs Pvt. Ltd. Bela Industrial Estate, Bela Chapra Industrial Complex, Muzaffarpur- 842005

.... Petitioner/s

Versus

1. The Union of India through the Commissioner, Central Tax and Central Excise, Patna. null null
2. The Principal Commissioner, Central Tax and Central Excise, Patna
3. The Commissioner, Central Tax and Central Excise, Patna-II, Patna.
4. The Assistant Commissioner, Central Excise and Service Tax Division, Muzaffarpur.
5. The Superintendent, Central Excise and Service Tax, Range-I, Muzaffarpur.

.... Respondent/s

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Appearance :
For the Petitioner/s : Mr. Shekhar Singh, Advocate
For the Respondent/s : Mr. Satya PrakashTripathy, Sr. SC. GST and Central Excise
Mr. Satya Vrat, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)
Date: 12-04-2018

Having heard learned counsel for the parties, we are of the considered view that against the order passed imposing penalty and interest, the petitioner has statutory remedy of filing an appeal before the Commissioner, Appeals and thereafter before the Central

Excise Service Tax, Patna and, therefore, invoking extraordinary jurisdiction of this Court under Article 226 and 227 of the constitution in the facts and circumstances of the case is not called for.

We grant liberty to the petitioner to file an appeal, if permissible under law, in the matter of pre-deposit amount and it would be for the appellate authority to consider the same and pass an appropriate order.

With the aforesaid liberty, the application is disposed of.

(Rajendra Menon, CJ)

(Rajeev Ranjan Prasad, J)

N.H./-/R.S. Sen

AFR/NAFR	NAFR
CAV DATE	N/A
Uploading Date	13-04-2018
Transmission Date	