NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

WA No.590 of 2018

(Arising out of Order dated 28.03.2018 passed in W.P.(T) No. 57 of 2018 by the learned Single Judge)

- S. K. Pansari S/o Late Shrilal Pansari aged 53 years R/o Tagore Nagar, Raipur, Proprietor, M/s Monu Steels in front of Deshbandhu Complex, Ramsagarpara, Raipur, Chhattisgarh

---- Appellant

Versus

- Union of India through Principal Commissioner, Central Excise and Customs, Central GST Building, Raipur, Chhattisgarh

---- Respondent

For Appellant	:	Shri Vinay Kumar Jain, Advocate
For Respondent/Revenue	:	Shri Maneesh Sharma, Advocate

Hon'ble Shri Ajay Kumar Tripathi, Chief Justice

Hon'ble Shri Parth Prateem Sahu, Judge

Judgment on Board

Per, Ajay Kumar Tripathi, Chief Justice

26.11.2018

1. Heard counsel for the Appellant and counsel for the Revenue.

2. The learned Single Judge is not in error in refusing to exercise his extraordinary jurisdiction in the writ application especially when there is still a forum for appeal against the order of the assessment.

3. The submission made on behalf of the appellant that in similar and identical circumstances the Assessing Authority had dropped the proceedings and also refused to impose penalty for which evidence is available as Annexures P/4 and P/5 on record can be very well examined by the Appellate Authority.

4. The circumstances under which similar view was not taken by the Assessing Authority can be very well pointed out to the Appellate Authority who will look into the matter objectively.

5. The appeal is otherwise dismissed with liberty as above.

6. The delay, if any, in preferring the appeal will be condoned for period the writ petition and the present appeal were filed and pending consideration before this Court.

Sd/-	Sd/-
(Ajay Kumar Tripathi)	**(Parth Prateem Sahu)**
Chief Justice	**Judge**

Chandra