IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.6688 OF 2018

Sudhir Power Limited .. Petitioner
Versus
Union of India Through
Secretary & ors .. Respondents

...

Mr. Prakash Shah with Jas Sanghavi, S. Ganeshan I/b PDS Legal for the petitioner.
Mr.Karan Adik and Mr.Ram Ochani for the respondents.

CORAM: S.C. DHARMADHIKARI &
SMT. BHARATI H.DANGRE, JJ.

DATED : 16th JULY 2018

P.C:-

1 After the petition was argued for some time, and we made it clear to Mr.Karan Adik appearing for the Revenue that it is the Revenue's perception that the order passed by the Customs Excise Service Tax Appellate Tribunal (CESTAT) dated 5th December 2006 and particularly its operative direction in paragraph 6 running page 90 is vague. If it is so, then, the Revenue says that it will approach the CESTAT and make an application seeking clarification of this order. Even if that is confirmed in Hon'ble Supreme Court of India as the Revenue's

Special Leave Petition has been dismissed, still this liberty is sought by the Revenue.

2 We do not allow any application to be made but we only record the statements of Mr.Adik made on instructions. Mr.Adik found it difficult in such circumstances to then justify the letter of 17th May 2018 issued by the third respondent attaching the bank account of the petitioner maintained in HDFC Bank, New Delhi and further letters requiring the petitioner to pay Central Excise Duty straightway. He says that the letter of 17th May 2018 attaching that bank account stands withdrawn. Equally on instructions, he says that in the event the clarification issued by CESTAT enables any recovery of the concessional rate of duty from 5% from the petitioner, in that event, a fresh demand will be raised on the petitioner.

3 In view of these statements made by Mr.Adik, on instructions, writ petition is disposed of. The attachment of the bank account of the petitioner is raised.

(SMT. BHARATI H. DANGRE, J.) (S.C. DHARMADHIKARI, J.)

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