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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ W.P.(C) 1533/2017

CHARU SEHGAL

..... Petitioner

Through : Mr. Ruchir Bhatia and Mr.
Rakesh Chitkara, Advs.

versus

COMMISSIONER OF CENTRAL
EXSICE & ANR.

..... Respondents

Through : Mr. Amit Bansal and Ms.
Seema Dolo, Advs.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE PRATEEK JALAN

ORDER
12.11.2018

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The petitioner's grievance is that the proceedings initiated by the show cause notice dated 21.05.2013, issued to her late husband Sanjay Kumar Sehgal (who died on 01.06.2016), stand abated.

It is stated that unlike other Revenue enactments, the Central Excise Act does not enable the Revenue authorities to continue with adjudication in proceedings where an individual dies or the proprietary concern which is registered as the dealer, comes to an end on account of the proprietor's death. Learned counsel relied upon the judgment reported as *Shabina Abraham v. Collector of Central Excise and Customs*, (2015) 322 ELT 372 (SC).

This Court has considered the submissions. There are of course observations in *Shabina Abraham* (supra) suggestive of the fact that in the absence of any provision enabling the impleadment of a successor of an individual, who is the subject of Central Excise adjudication proceedings, the entirety of such proceedings would abate. At the same time, this Court is of the opinion that having regard to the facts of the case, which are rather peculiar, instead of quashing the entire proceedings on an application of *Shabina Abraham* (supra), it would be appropriate that all the contentions urged in support of the claim made here should be considered and final orders made by the concerned adjudicating authority. Liberty is granted in this regard. If any submissions are made with respect to the abatement of proceedings, the adjudicating authority shall pass a reasoned order on such contentions as well. All rights and contentions of the parties are kept open.

This writ petition is accordingly disposed of.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

NOVEMBER 12, 2018

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