IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.14207 of 2019

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1. M/s Pinax Steel Industries Private Limited VII/1 and 2, Patliputra Industrial Estate, Patna- 800 013, through Deepak Kumar Agrawal, aged about 52 years (Male), Chief Executive Officer, M/s. Pinax Steel Industries Private Limited, son of Gopal Krishna Agrawal, resident of 204, S.K. Residency, Arya Samaj Road, Danapur, District Patna- 801503.
2. Mr. Sanjay Kumar Khemka, son of Murlidhar Khemka, resident of 3-B/C, Savita Apartment, Near Alpana Market, Patliputra, Patna- 800013, Director, M/s. Pinax Steel Industries Private Limited.
3. Mr. Deepak Kumar Agarwa,l son of Gopal Krishna Agrawal, Chief Executive Officer, M/s. Pinax Steel Industries Private Limited, resident of 204, S.K. Residency, Arya Samaj Road, Danapur, District Patna- 801503.

... ... Petitioner/s

Versus

1. The Union of India through the Commissioner of Central Excise, Central Excise and GST, Central Revenue Building, Bir Chand Patel Path, Patna- 800001.
2. The Commissioner of Central Excise, Central Excise and GST, Central Revenue Building, Bir Chand Patel Path, Patna- 800001.
3. The Additional Director General, Directorate of Central Excise Intelligence, Kolkata Zonal Unit, 4/2, Karaya Road, Kolkata- 700017.
4. The Joint Commissioner of Central Excise and Service Tax, Central Revenue Building, Bir Chand Patel Path, Patna- 800011.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr. Suraj Samdarshi, Advocate
For the Respondent/s : Mr. Anshay Bahadur Mathur, C.G.C

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE ANIL KUMAR UPADHYAY

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

5 05-12-2019 Petitioners have prayed for the following reliefs:-

(i) For issuance of a Writ in the nature of Certiorari for quashing the order in original no.1/MP/Commissioner/2019 dated 25.04.2019 passed by the Commissioner of Central Excise,

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Central Excise & GST, as being wholly illegal.

(ii) For a declaration that the show cause notice bearing DGCEI No.99 / KZU / KOL / CE/JRU/ GR.-F/2013-601-603 dated 18.2.2015 issued by the Additional Director General, Directorate of Central Excise Intelligence, Kolkata Zonal Unit, is bad in law and without any jurisdiction.

(iii) For a declaration that the entire proceeding emanating from the show cause notice issued by the respondent no.3 as void ab initio, for want of jurisdiction.

(iv) For a declaration that the order dated 25.4.2019 passed by the respondent no.2 in pursuance of the show cause notice dated 18.2.2015 is hit by limitation as prescribed under Section 11A(1) (a) of the Central Excise Act, 1944.

(v) For stay of the further proceedings, as well as, recovery of illegal demand of duty, penalties and interest during pendency of the present writ application; and for any other relief or reliefs to which the petitioners are found entitled in the facts and circumstances of the case."

Learned counsel for the petitioners states that in view of the Scheme known as "Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019", the petitioners have already moved an appropriate application seeking resolution of the dispute thereunder.

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Shri Anshay Bahadur Mathur, learned counsel for the respondents, states that the said application, if it is in order, shall be processed in accordance with law, i.e, the Scheme.

In view of the same, learned counsel for the petitioners does not press the present petition seeking liberty to file a fresh petition on the same and substantive cause of action, if the need so arises.

Liberty granted.

The present petition stands disposed of with the liberty aforesaid.

(Sanjay Karol, CJ)

(Anil Kumar Upadhyay, J)

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