

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR**Writ Appeal No. 431 of 2019**

*{Arising out of order dated 16.04.2019 passed by the learned Single Judge in Writ
Petition (C) No. 983 of 2019}*

- M/s Pernod Ricard India Private Limited Registered Office, 5th Floor, D-3, District Centre, Saket, New Delhi – 110017 Through its Authorized Signatory Yogesh Juneja, Son of Vishwanath Juneja Area Sales Manager at M/s Pernod Ricard India Private Limited Resident of B-4005 Srishti Palazzo, Avanti Vihar, Raipur, District Raipur, Chhattisgarh.

---- Appellant**Versus**

1. State of Chhattisgarh, Through the Secretary, Department of Revenue, Mantralaya, Mahanadi Bhawan, Naya Raipur, District Raipur (C.G.)
2. The Commissioner Excise Raipur, District Raipur (C.G.)
3. The Collector (Excise) Raipur, District Raipur (C.G.)
4. The District Excise Officer Raipur, District Raipur (C.G.)

---- Respondents

For Appellant	:	Dr. N.K. Shukla, Sr. Adv. with Shri Ashwin Panicker, Advocate.
For Respondents/State	:	Shri Sudeep Agrawal, Deputy Advocate General.

Hon'ble Shri P. R. Ramachandra Menon, Chief Justice**Hon'ble Shri Justice Parth Prateem Sahu, Judge****Judgment on Board****Per P. R. Ramachandra Menon, Chief Justice****25.09.2019**

1. Challenge is against the course pursued by the learned Single Judge with regard to the course by which the writ petition filed by the writ Petitioner was finalized.
2. Heard Dr. N.K. Shukla, the learned senior counsel for the Appellant as well as Shri Sudeep Agrawal, the learned Deputy Advocate General appearing for the State/Respondents.

3. The prayer raised in the writ petition were in the following terms:

“10.1 The Hon'ble Court may kindly be pleased to call for the entire records leading to passing of the impugned Demand Notices Annexure P/1 for the kind perusal of this Hon'ble Court.

10.2 The Hon'ble Court may kindly allow the present petition and set aside the impugned Demand Notices dated 29.10.2018; 01.11.2018; 06.12.2018; and 04.01.2019 (**Annexure P/1**) in the larger interest of the law, equity and justice.

10.3 Any other relief which this Hon'ble Court deems fit and proper may also kindly be granted to the petitioner, in the interest of justice.”

4. The learned Single Judge pointed out during the course of hearing that the challenge was mainly with regard to the 'show-cause notice' dated 29.10.2018 issued to the Petitioner seeking for explanation. The matter was considered and the Petitioner was set at a liberty to submit a detailed reply in answer to the show-cause notice and the competent authority was directed to have the same considered within 60 days, in terms of the agreement. The learned Single Judge also protected the interest of the Petitioner ordering that no coercive steps shall be taken against the Petitioner pursuant to the show-cause notice issued for recovery. It was accordingly, that the writ petition was disposed off.
5. We do not understand the logic behind filing the writ appeal before this Court, especially, when the rights and interest of the party stand protected.
6. We do not find any tenable ground to call for interference. Appeal fails. It is dismissed accordingly.

Sd/-

(P. R. Ramachandra Menon)
Chief Justice

Sd/-

(Parth Prateem Sahu)
Judge