

HIGH COURT OF CHHATTISGARH, BILASPUR**CRMP No. 1718 of 2018**

Rajendra Singh Parihar, S/o. Balle Singh Parihar, Aged About 58 Years, R/o.-
Dixit Gali, Nandi Chowk, Lalpur, P.S. Tikrapara, Raipur, District- Raipur,
Chhattisgarh.

---- Petitioner**Versus**

State Of Chhattisgarh, Through- Collector, District- Raipur, Chhattisgarh.

---- Respondent

For Petitioner : Shri Akhilesh Mishra, Advocate

For State : Shri Ghanshyam Patel, G.A.

Hon'ble Shri Justice Goutam Bhaduri**Order On Board****08/02/2019**

Heard

1. Perusal of the petition shows that the impugned order has been passed by the Excise Commissioner in exercise of power under Section 47(B) of the Chhattisgarh Excise Act, 1915 (for short "*the Act, 1915*") whereby confiscation order passed by the Collector being subject of appeal was confirmed under Section 47(B) of the Act, 1915.
2. Section 47(C) of the Act, 1915 provides that any party aggrieved by the final order passed under Section 47(B) of the Act, 1915 may within 30 days of such order filed a revision before the Sessions Judge. In view of this, the instant petition is not maintainable. Accordingly, the petition is dismissed.

Sd/-

Goutam Bhaduri
Judge