

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR**WPT No. 236 of 2018**

1. Raysinet Kemikal Company Industrial Estate, Nandini Road, P.O.- Industrial Estate, Bhilai, Chhattisgarh, Through Vishal Kejriwal, S/o Shri Suresh Kejriwal, Aged About 32 Years, Partner, Raysinet Kemikal Company, Plot No. 31-35 And 74-75, Industrial Estate, Nandini Road, P.O. Industrial Estate, Bhilai, Chhattisgarh

---- Petitioner**Versus**

1. Union Of India Through Secretary Ministry Of Finance, North Block, New Delhi 110 001.
2. Steel Authority Of India Bhilai Steel Plant, Bhilai, Through Its, Chief Executive Officer First Floor, Ispat Bhawan, Bhilai, District- Durg, Chhattisgarh. 490 001
3. General Manager (Finance) Steel Authority Of India, Bhilai Steel Plant, Ispat Bhawan, Bhilai, District- Durg, Chhattisgarh. 490 001

---- Respondent

For Petitioner	Shri K. Rohan, Advocate
For Respondent/UOI	Shri K.G. Yadav, Advocate
For Respondent/SAIL	Dr. Saurabh Pandey, Advocate

Order On Board**By****Prashant Kumar Mishra, J.****09/01/2019**

1. Petitioner has filed this writ petition for refund of excise duty recovered on clearance of raw material during the period 1978-1985.

2. There is delay of 32 years in filing the writ petition.
3. Learned counsel for the petitioner would submit that delay has been explained properly and in view of the judgment of the Supreme Court in **Haryana State Electricity Board v The State of Punjab & Haryana and others (AIR 1974 SC 1806)** the writ petition can be entertained.
4. I have heard learned counsel for the petitioner and perused the documents appended with the writ petition.
5. There is an inordinate delay of 32 years in filing the writ petition, but there is no satisfactory application on record for delay in filing the writ petition.
6. The writ petition having been filed after 32 years with no acceptable explanation deserves to be and is hereby dismissed. No cost(s).

Sd/-

Judge
Prashant Kumar Mishra

Gowri