

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CWP-11063-2018

Decided on: 06.03.2019

M/s. Dev Wines Sales Corporation

.... Petitioner

Versus

The State of Haryana and others

..... Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL**

Present: Mr. Vivek Singla, Advocate
for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana.

AJAY KUMAR MITTAL, J (ORAL)

The petitioner has approached this Court under Articles 226/227 of the Constitution of India, inter alia, for issuance of a writ in the nature of certiorari for quashing Clause 8.8 of the Excise Policy of 2018-19 (Annexure P-1) to the extent of imposing transfer fee as the same is without any authority of law.

2. Learned counsel for the petitioner submitted that the respondents had issued the demand notice raising the following demands on account of transfer fee of L-1 and L-13 Licence of the petitioner:-

“xx xx xx xx xx

excise duty for the years 2017-18, the differential
excise duty on the unsold stock as on 01.04.2018
shall be payable, in addition to the stock transfer fee,
if any”.

3. Learned counsel further submitted that the petitioner has not filed any representation regarding stock transfer fee and differential excise duty in respect of following recovery as per details given below:-

“Stock Transfer Fee:-

L-1 Transfer fee	₹42,05,146/-
L-13 Transfer fee	₹1,02,708/-

Excise Duty:-

L-1	₹15,83,297/-
L-13	₹2,73,888/-”

4. Accordingly, it was prayed that since the petitioner had not approached the department raising the challenge regarding the aforesaid fee by submitting a detailed and comprehensive representation, he may be allowed to withdraw the present petition with liberty to file a detailed and comprehensive representation challenging the demand of stock transfer fee and differential excise duty in terms of policy 2018-19. It was further prayed that a time bound direction be issued to the concerned authority to decide the same by passing a speaking order.

5. Dismissed as withdrawn. It is, however, clarified that in case the petitioner files a detailed and comprehensive representation within 15 days from the date of certified copy of this order, the same shall be decided by the concerned authority within next one month thereafter by passing a speaking order after affording an opportunity of hearing to the petitioner, in accordance with law.

(AJAY KUMAR MITTAL)
JUDGE

(MANJARI NEHRU KAUL)
JUDGE

06.03.2019
Dinesh

Whether speaking/reasoned : Yes/No

Whether Reportable : Yes/No