

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

CWP-4793-2012 (O&M)

Date of Decision:02.12.2019

M/s Den International

... Petitioner

Vs.

Union of India and others

... Respondents

CORAM : HON'BLE MS. JUSTICE JASWANT SINGH

Present : Mr. Sandeep Goyal, Advocate
for the applicant-petitioner.

JASWANT SINGH, J. (Oral)

C.M. No.18065-2019 & Main case

This is an application for withdrawal of the main writ petition.

Notice of the application.

Mr. Ish Puneet Singh, Advocate, who is present in Court,
accepts notice on behalf of the respondent-department.

The applicant-petitioner, who is a proprietary concern, was
engaged in the packing/re-packing of tractor/auto/tiller/trailor parts etc.

By filing the present writ petition, a challenge was laid, *inter alia*, to the show cause notice dated 28.02.2012 (Annexure P-8) issued by Additional Commissioner, Central Excise, Ludhiana, whereby their activities sought to be covered under the definition of manufacturer as per the amendment made in the schedule of Central Excise Tariff Act, 1985 vide notification dated 8.4.2011 (Annexure P-6) thereby raising an additional demand of central excise duty to the tune of around Rs.22 lacs + Education Cess etc.

The challenge is also laid to the offending portion of the
notification dated 8.4.2011 (Annexure P-6). The aforesaid writ petition was

admitted vide order dated 5.9.2012.

The applicant-petitioner has moved this application seeking an unconditional withdrawal of the writ petition in view of the petitioner having availed the benefit of Amenity Scheme floated by the Government of India effective w.e.f. 1.9.2019.

Mr. Ish Puneet Singh, counsel for the respondent-department, has no objection in case the writ petition is dismissed as withdrawn.

In view of the above, the application is allowed and the main writ petition is ordered to be dismissed as withdrawn. In case no benefit is extended under the Amenity Scheme, the petitioner would be free to seek revival of the present writ petition.

(JASWANT SINGH)
JUDGE

(SANT PARKASH)
JUDGE

02.12.2019
rajeev

Whether speaking/reasoned **Yes/No**

Whether reportable **Yes/No**