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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

Date of Decision: 15th October, 2019

+ W.P.(C) 7453/2019

M/S NATIONAL INDUSTRIAL CORPORATION (P) LTD.

..... Petitioner

Through: Mr. Md. Qamar Ali, Adv.

versus

THE EXCISE COMMISSIONER DELHI AND ANR.... Respondents

Through: Mr. Ramesh Singh, SC with
Mr.Dhananjaya Misra, Mr. Chirayu Jain &
Mr.Ishan Agrawal, Advs.

CORAM:

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE C.HARI SHANKAR

JUDGMENT

D.N. PATEL, CHIEF JUSTICE (ORAL)

1. The present writ petition has been preferred against an order passed by the appellate authority of the respondents dated 24th June, 2019 whereby stay was refused, is a non-speaking order (passed by the respondent No.1) and is illegal, unreasonable and confiscatory in nature.

2. Counsel appearing for the respondents submitted that this petitioner has already preferred appeal against the order dated 24th June, 2019 before the Financial Commissioner. The said appeal is bearing Case No.199/2019 and the Financial Commissioner has already granted a stay against the order passed by the respondent No.1 dated 24th June, 2019. Thus, this writ petition may not be entertained by this Court because already an efficacious

alternate remedy has been availed by the petitioner.

3. In view of the limited submissions and also looking into the fact that this petitioner has already preferred an appeal under Section 72 of Delhi Excise Act, 2009 before Financial Commissioner being No.199/2019, the said Financial Commissioner has already granted a stay against the order dated 24th June, 2019 passed by respondent No.1. Thus, an alternative efficacious remedy has already been availed by this petitioner. Hence, at this stage we are not entertaining this writ petition. Liberty is granted to approach appropriate forum in case of any difficulty.

4. With these observations, this writ petition is disposed of without entering into the merit of the case.

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5. In view of the final order passed in WP (C) 7453/2019, this application stands disposed of.

CHIEF JUSTICE

C.HARI SHANKAR, J

OCTOBER 15, 2019

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