

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

Date of decision : 20.02.2020

CWP No.5709 of 2018 (O&M)

Avadh Sugar & Energy Ltd. Petitioner

versus

State of Haryana & ors. Respondents

**CM-2448-CII-2020 in/and
CWP No.5014 of 2018 (O&M)**

Dhampur Sugar Mills Limited Petitioner

versus

State of Haryana & ors. Respondents

CWP No.26840 of 2018 (O&M)

DCM Shriram Limited Petitioner

versus

State of Haryana & ors. Respondents

CWP No.14210 of 2018 (O&M)

M/s Bajaj Hindustan Sugar Limited Petitioner

versus

State of Punjab & ors. Respondents

CWP No.27567 of 2018 (O&M)

M/s Dhampur Sugar Mills Limited Petitioner

versus

State of Punjab & ors. Respondents

**CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
HON'BLE MR.JUSTICE AVNEESH JHINGAN**

Present : Mr. Akshay Bhan, Senior Advocate with
Mr. Amandeep Singh Talwar, Advocate
for the petitioners.
CWP-5709, 5014, 26840, 14210 and 27567-2018

Mr. Lokesh Sinhal, Addl. A.G., Haryana
and Ms. Tanisha Peshawaria, D.A.G., Haryana.

Ms. Sunint Kaur, Asstt. A.G., Punjab.

Mr. Ashish Kapoor, Advocate
for respondent No.4
CWP Nos.5014, 5709, 14210, 26840 & 27567 of 2018

None for other respondents.

AJAY TEWARI, J. (Oral)

CM-2448-CII-2020 in CWP No.5014 of 2018

For the reasons recorded, the application is allowed.

Replication is taken on record.

Main cases

This order shall dispose of above mentioned five petitions.
Since common questions of law and facts are involved therein, they are
being decided by this common order.

By this group of petitions the petitioners have challenged the
imposition of duty on industrial alcohol by the petitioners on the ground
that the duty was intended to be levied only on potable alcohol and not
on industrial alcohol. As far as the issue of exigibility of duty on the
product being utilized by the petitioners is concerned, there is now no
dispute that the same could not be levied.

On the last date the following order was passed :-

“Learned State Counsel submits that the issue of

refund of the amount of leave towards Industrial Alcohol supplied by the petitioner(s)-Distilleries is pending consideration since it has not been passed on to any third party.

List on 20.02.2020.

Photocopy of this order be placed on the files of connected matters.”

In the circumstances, we deem it appropriate to allow these petitions to the extent that there was no excise duty exigible on the product being utilized by the petitioners. Ordered accordingly.

We further direct that the petitioners will file an application for refund within one week from today and the competent authority shall decide the same in accordance with law within a period of two weeks thereof.

Since the main cases have been decided, the pending Applications, if any, also stand disposed of.

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

20.02.2020

pooja sharma-I

Whether speaking/reasoned

Yes/No

Whether Reportable :

Yes/No