

OD – 15

ORDER SHEET
WPO/590/2018
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

M/S WEBEL SL ENERGY SYSTEMS LIMITED
VS
UNION OF INDIA & ORS

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date : 16TH JUNE, 2022.

Appearance:

Mr. Aditya Dutta, Adv.

Mr. Akash Dutta, Adv.

..for the petitioner

Mr. K. K. Maiti, Adv.

Mrs. Sanjukta Gupta, Adv.

..for the respondent.No. 2 and 3

Mr. Siddhartha Lahiri, Adv.

..for the Union of India

The Court : Affidavit in opposition filed be kept with the record.

Learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the settlement commission under Customs, Central Excise and Service Tax dated 9th August, 2018 passed on the application filed by the petitioner herein challenging inter alia, the imposition of penalty in the aforesaid settlement proceeding.

The scope of interference in writ proceeding under Article 226 of the Constitution in case of settlement proceeding before the settlement commission is very limited since the petitioner has approached the commission voluntarily and the said proceeding is not like a normal regular

assessment proceeding. In view of Section 32M of the Central Excise Act, 1944, order of the settlement commission is conclusive under Sub-Section 5 of Section 32F, the impugned order of settlement commission shall be conclusive and no matter covered by such order shall be re-opened in any proceedings save and except under the provisions in the said chapter of settlement.

Petitioner could not make out any case of irregularity or violation of any of the provisions mentioned in the Chapter 5 under settlement of case under the Central Excise Act, 1944.

Petitioner must be aware of such provision of Section 32M of the Act, has voluntarily approached the settlement commission and now when the decision has gone against him, it could not turn back and challenge the order of settlement commission with regard to imposition of penalty in question.

On perusal of the impugned settlement order, I find the same has been passed by giving cogent reason, and there was no any procedural irregularity in course of settlement commission or any violation of principles of natural justice and considering these facts, I am not inclined to interfere with the aforesaid impugned order of the settlement commission.

Accordingly, this writ petition being WPO No. 590 of 2018 is dismissed.

(MD. NIZAMUDDIN, J.)