

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 9352 of 2016

Paul Associates, Anugul

....

Petitioner

Mr. K.A. Guru, Advocate

-versus-

***M/s. Mahanadi Coalfield Limited and
others***

....

Opposite Parties

**Mr. Choudhury Satyajit Mishra, Senior Standing Counsel
for the Central Excise & Customs Department**

**CORAM:
THE CHIEF JUSTICE
JUSTICE M.S. RAMAN**

**ORDER
28.11.2022**

Order No.

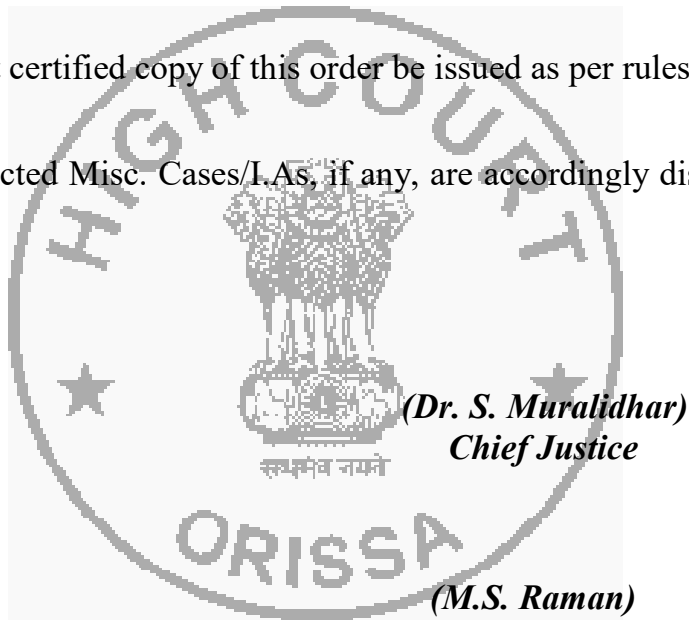
04. 1. Heard Mr. K.A. Guru, learned counsel appearing for the Petitioner and Mr. Choudhury Satyajit Mishra, learned Senior Standing Counsel for the Central Excise Department.
2. It is the admitted case between the parties that this Court had dealt with the issue of levy of Central Excise Duty on coal with effect from 01.03.2011 and by order dated 31.07.2015 passed in W.P.(C) No.6034 of 2013 came to hold as follows:
- “6. Accordingly, the notice dated 07.03.2015 issued by the Mahanadi Coalfields Limited under Annexure-1 is quashed with liberty to the Mahanadi Coalfields Limited to issue an appropriate notice indicating that all future sales of coal, excise duty shall be levied in the manner as directed by the Central Excise Authority and collection of such excise duty shall be subject to

the outcome of the appeal to be filed by the Mahanadi Coalfields Limited against the adjudicatory order.”

3. Accordingly, the writ petition is allowed in terms of the aforesaid direction and the impugned demand notice dated 21.10.2015, issued by the Mahanadi Coalfields Limited under Annexure-1 is quashed. The Mahanadi Coalfields Limited is at liberty to proceed in accordance with the earlier direction of this Court dated 31.07.2015 passed in W.P.(C) No.6034 of 2013 and to desist from repeatedly issuing notice which are not in conformity with such direction.

4. An urgent certified copy of this order be issued as per rules.

5. All connected Misc. Cases/I.As, if any, are accordingly disposed of.



S. Behera