

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
APPELLATE SIDE CIVIL JURISDICTION

WRIT PETITION NO.14921 OF 2022

Aurangabad Distillery Ltd., .. Petitioner.
v/s.
The State of Maharashtra
& Others .. Respondents.

Mr. S. M. Gorwadkar, Sr. Advocate i/b. Mr. Kamlesh Y. Mali and Mr. Dinesh Y. Mali, for the Petitioner.
Mrs. M. S. Srivastava, AGP for the Respondent No.1-State.

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**CORAM: S.V. GANGAPURWALA &
S.G.CHAPALGAONKAR, JJ.**
DATED : 6th DECEMBER, 2022.

PC:-

We have heard the learned Counsel for the Petitioner and the learned AGP

2 The Petitioner is assailing the show cause notice. It is submitted by the learned Counsel for the Petitioner that, the Respondents could not have issued show cause notice to the Petitioner in as-much-as the industrial alcohol is not leviable for the excise duty.

3 The Petitioner could point out all these aspects by filing reply to the show cause notice. Naturally, the authority is required to consider the reply filed by the Petitioner and the prevailing legal position before deciding the show cause notice.

4 In light of that, we are not inclined to entertain the Petition on the merits of matter. Authority may take the decision pursuant to the

show cause notice and may consider the reply filed by the Petitioner and the legal position.

5 Considering the nature of the matter, if in case, some adverse order is passed, the same may not be implemented for a period of one week from the date the order is passed.

6 It is made clear that the said protection will not survive after the lapse of one week from the date of the order being passed.

7 Writ Petition disposed of. No costs.

(S.G.CHAPALGAONKAR,J.)

(S.V.GANGAPURWALA,J.)