

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

**CWP-5703-2022 (O&M)
Date of Decision:22.03.2022**

M/s Mawana Sugars Ltd.

..... Petitioner

versus

State of Haryana and others

..... Respondents

**CORAM : HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA
HON'BLE MR. JUSTICE PANKAJ JAIN**

Present: Mr.Keshav Pratap Singh, Advocate for the petitioner.

Ms.Shruti Jain Goyal, DAG, Haryana.

TEJINDER SINGH DHINDSA, J. (ORAL)

This case has been taken up through Video Conferencing via Webex facility in the light of Pandemic Covid-19 situation and as per instructions.

The petitioner-company is aggrieved of the action of the respondent-authorities under the department of Excise and Taxation, State of Haryana in having imposed duty on industrial alcohol. Contention raised is that duty could have been levied only on potable alcohol and not on industrial alcohol.

Reliance is placed upon an order dated 20.02.2020 passed by the Co-ordinate Bench while dealing with a bunch of petitions including **CWP No. 5709 of 2018 (Avadh Sugar & Energy Ltd. Vs. State of Haryana and others)**. The order dated 20.02.2020 while disposing of the writ petitions reads in the following terms:-

“ 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.”

Counsel seeks parity in treatment.

Since an advance copy of the writ petition had already been served upon the respondents, Ms. Shruti Jain Goyal, learned DAG, Haryana has joined proceedings.

Learned State counsel makes a statement that a representation preferred by the petitioner-company with regard to the grievance/prayer has already been received. It has further been brought to our knowledge that a committee in this regard has been constituted which is seized of the matter and the claim of the petitioner as also others who are similarly situated would be examined on merits and as per law and a final decision would be taken expeditiously and in any case within a period of four months from today.

Statement is accepted.

No further directions are required to be passed.

Petition disposed of.

(TEJINDER SINGH DHINDSA)
JUDGE

(PANKAJ JAIN)
JUDGE

22.03.2022

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Whether speaking/reasoned
Whether Reportable

Yes/No
Yes/No