

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

CWP-27405-2022 (O&M)

**Date of Decision: 30.11.2022**

M/s N.V. Distilleries and Breweries Pvt. Ltd.

.....Petitioner

Versus

State of Punjab and ors.

.....Respondents

**CORAM: HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA  
HON'BLE MR. JUSTICE SANJIV BERRY**

Present:- Mr. Anmol Rattan Sidhu, Sr. Advocate with  
Mr. Raghav Gulati, Advocate for the petitioner.

Mr. Vikas Mohan Gupta, Addl. A.G. Punjab.

\*\*\*\*\*

**TEJINDER SINGH DHINDSA J. (Oral)**

We have heard learned Senior counsel and have perused the pleadings on record.

Apparently, an order with regard to imposition of excise duty dated 04.11.2022 (Annexure P-4) stands passed against the petitioner.

Petitioner has availed of the statutory remedy of appeal under Section 14 of the Punjab Excise Act 1914 alongwith an application for grant of interim directions (Annexure P-6).

The short grievance raised in the instant petition is that till date the statutory appeal as also the application for stay has not even been listed for hearing.

Precise contention raised is that under such peculiar circumstances the remedy of a statutory appeal is being rendered illusory.

Since an advance copy of the petition already stood served upon the respondents, Mr. Vikas Mohan Gupta, Addl. A.G. Punjab, has entered appearance and who upon instructions from Mr. Rupinder Jeet, Excise Officer, makes a statement that the statutory appeal as also application for stay (collectively appended as Annexure P-6 alongwith the instant petition) would be listed for hearing on merits within a period of two weeks from today and a final decision would be taken thereupon expeditiously in accordance with law.

Learned State counsel further submits that till such time a decision is not taken on the application for stay/interim directions, the order dated 22.11.2022 (Annexure P5/A) as regards recovery of excise duty would not be put into operation.

Statement is accepted.

No further directions are required to be passed.

Writ petition is disposed of.

It is clarified that we have not examined the issue on merits.

**(TEJINDER SINGH DHINDSA)**  
**JUDGE**

**(SANJIV BERRY)**  
**JUDGE**

**30.11.2022**  
***shweta***

Whether speaking/reasoned : Yes/No  
Whether reportable : Yes/No