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*** IN THE HIGH COURT OF DELHI AT NEW DELHI**

% Judgment delivered on: 19.12.2022

\+ W.P.(C) 17359/2022 and CM Nos.55250-55251/2022

BRINDCO SALES PVT. LTD ..... Petitioner

versus

GOVT. OF NCT OF DELHI & ORS. ..... Respondents

Advocates who appeared in this case:

For the Petitioners: Mr. Rajiv Nayar and Mr. Saurabh Kirpal, Senior Advocates with Ms. Simran Brar, Mr. Vedanta Varma, Ms. Kiran Devrani, Ms. Manavi Sareen, Ms. Shubhankar Choudhary and Ms. Manjira Dasgupta, Advocates

For the Respondents: Mr. Santosh Kumar Tripathi, Standing Counsel with Mr. Arun Panwar, Mr. Pradyumn Rao, Mr. Tapesh Raghav and Mr. Mahak Rankawat, Advocates

CORAM:
HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

JUDGMENT

TUSHAR RAO GEDELA, J. (ORAL)

[The proceeding has been conducted through Hybrid mode]

1. Petitioner impugns order dated 13.12.2022 passed by Respondent No.1 under Section 72 of the Delhi Excise Act, 2009.

2. *Prima facie*, this Court is the opinion that the impugned order has not recorded any reasons as to why and on what ground the appeal as filed by the Petitioner is not sustainable in law and has repeated the order as contained in the original order dated 25.11.2022 passed by the Deputy

Commissioner, Excise. The Appellate Authority though has extracted the order dated 07.02.2022 passed by this Court in WP(C) 16479/2022, the observations made therein were not considered while evaluating the appeal under Section 72 of the Act.

3. Keeping in view the fact that under order dated 07.12.2022, L-1F license of the Petitioner was directed to be temporarily restored to its original status and also keeping in mind that further appeal to the Financial Commissioner under Section 72(3) of the Act is available to the Petitioner, Petitioner is directed to file its appeal before the learned Financial Commissioner within ten days from today.

4. The Financial Commissioner may consider the appeal as filed by the Petitioner in accordance with law and pass orders thereon.

5. In the meanwhile, L-1F license of the Petitioner is directed to be temporarily restored to its original status and the Respondents are further directed to open the ESCIMS portal through which the business of the Petitioner is being conducted. This would be in consonance and in continuation of the previous orders of this Court dated 07.12.2022 passed in WP(C) 16479/2022.

6. It is made clear that the order, if any, of the Financial Commissioner, if adverse to the interest of the Petitioner, shall not be given effect to for the next ten days from the date of passing of the order by the Financial Commissioner.

7. With the aforesaid directions, petition and the application filed herewith are disposed of.

8. *Dasti* under the signatures of the Court Master.

TUSHAR RAO GEDELA, J

DECEMBER 19, 2022
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