

31.01.2023

Sl no. 27

Ct no. 2

P.M.

WPA 28318 OF 2016

M/s. Jyothy Laboratories Limited.

- Vs -

Union of India & Ors.

Mr. Deepto Sen

... for the petitioner

Mr. U. S. Bhattacharya,
Ms. Aishwarya Rajyashree,
Mr. Abhradip Maity,
Ms. Banani Bhattacharjee

... for the respondents.

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned show-cause cum demand notice dated 7th November, 2016 issued by the Commissioner, Central Excise, Audit-II, Kolkata.

It appears from record that initially on 20th December, 2016 an order was passed directing the respondents to file affidavit-in-opposition and there was no stay of the aforesaid impugned show-cause cum demand notice and the Commissioner concerned was granted liberty to pass the final order upon hearing the petitioner with the direction that no final order shall be given effect without the leave of the Court. During the pendency of the writ petition, pursuant to such leave of this Court final

adjudication order has been passed on the impugned show-cause notice dated 28th February, 2018 which has been placed before this Court and I find the same having elaborate discussion and reasons.

I am of the view that the appropriate remedy against the aforesaid final adjudication order dated 28th February, 2018 is by way of filing statutory appeal and petitioner himself prays for liberty to file appeal against the same.

Considering the facts and circumstances of this case this writ petition being WPA 28318 of 2016 is disposed of by granting liberty to the petitioner to file appeal against the aforesaid adjudication order within a period of four weeks from date before the appellate authority concerned and if such appeal is filed by the petitioner within the period stipulated herein subject to compliance of all other formalities the same should be heard on merit and in accordance with law without insisting on the point of limitation.

(Md. Nizamuddin, J.)