

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD**

925 WRIT PETITION NO.12187 OF 2023

**LAXMI CHEMICALS THROUGH ITS PARTNER
VERSUS
THE STATE OF MAHARASHTRA THROUGH EXCISE DEPARTMENT
AND OTHERS**

...

Advocate for Petitioner : Mr. Jaybhaye Shivanand L.
AGP for Respondents State: Mr. A. V. Deshmukh

CORAM : RAVINDRA V. GHUGE &
Y. G. KHOBRAGADE, JJ.

DATE : 25th October, 2023

ORDER:

1. The Petitioner is aggrieved by the impugned notice dated 30.12.1992, by which excise duty has been levied on the special denatured spirit.

2. The contention is that the Petitioner had earlier approached this Court in Writ Petition No. 3991 of 1989. By order dated 11.01.1990, the Excise Commissioner was directed to consider the grievance of the Petitioner. Thereafter, the Petitioner again approached the Court in Writ Petition No. 3002 of 1990. By a detailed judgment dated 14.11.1990, the enquiry was directed to be completed in pursuance of the show cause notice dated 09.08.1990.

3. The petitioner again filed a writ petition No. 476 of 1993, which was disposed off by order dated 27.04.2012, calling upon the

Superintendent, State Excise to extend an opportunity of hearing to the petitioner. 11 years and six months have lapsed after passing of this order as well.

4. The issue before is the impugned notice dated 30.12.1992 by which excise duty has been levied on the special denatured spirit. The Petition has been filed on 13.09.2023, which is practically 31 years later and 11 years six months from the last order of this Court.

5. Reliance is placed on the judgment delivered in **Synthetics and Chemicals Ltd. Vs. State of UP, AIR 1990 SC 1927.**

6. It is obvious that even if the last order of the Court is to be taken into account, the Petitioner was in deep slumber for 11 years and six months. We do not deem it appropriate to entertain this Petition on the ground of delay and laches.

7. **This Petition is, therefore, dismissed.**

(Y. G. KHOBRAGADE, J.)

(RAVINDRA V. GHUGE, J.)

JPChavan