

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

116***

CWP-2935-2023

Date of decision: 14.02.2023

M/S AMREEN DISTILLERS AND BOTTLERS PVT. LTD.

.... Petitioner

Versus

UNION TERRITORY OF CHANDIGARH AND ORS.

.... Respondents

**CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA**

Present : Mr. Bikramjit S. Patwalia, Advocate and
Mr. B.T.Kaul, Advocate for the petitioner.

Mr. Anil Mehta, Sr. Standing counsel
for the respondents.

RITU BAHRI, J. (ORAL)

This writ petition has been filed seeking quashing of the order dated 09.11.2022 (Annexure P-4) vide which the liquor vend premises (Code 72) of the petitioner has been sealed and further prayed for quashing of the order dated 19.12.2022 (Annexure P-9) passed by the Collector (Excise), Excise and Taxation Department, UT, Chandigarh.

Heard counsel for the parties.

A perusal of the order dated 09.11.2022 (Annexure P-4) shows that after getting information from the Punjab Police, a search was conducted in the vend and godown of the petitioner and additional godown which was the part/ appendage itself was directed to be sealed under Section 36 of the Punjab Excise Act, 1914.

After passing of this order, an order of de-sealing has been passed on 19.12.2022 by the Collector (Excise) Excise and Taxation Department U.T., an undertaking has also been given by the petitioner that he will make the payments to the Excise and Taxation Department, UT, Chandigarh towards tax dues and license fee in installments.

Today, revised payment of installment has been produced in which the first installment has to be paid of Rs.5,00,000/- within two days of de-sealing. A copy of the plan is reproduced as under :-

Installment	Date of payment	Amount to be paid
1 st Installment	Within 2 days of de-sealing	Rs.5 Lakh
2 nd Installment	24.02.2023	Rs.22 Lakh
3 rd Installment	03.03.2023	Rs.22 Lakh
4 th Installment	10.03.2023	Rs.22 Lakh
5 th Installment	17.03.2023	Rs.22 Lakh
6 th Installment	24.03.2023	Rs.22 Lakh
7 th Installment	31.03.2023	Rs.25 lakh(To be adjusted from BG)

Parties are not in dispute with respect to abovesaid plan and are mutually agreed to follow the same.

Since as per the order dated 09.11.2022 (Annexure P-4) both the godown and vend were sealed, a direction is being given to the respondents to de-seal the vend and additional godown as well and the petitioner be permitted to sell the liquor as per the liquor licence. The liquor in godown will be allowed to be sold as per the liquor licence.

Keeping in view that the petitioner is ready to comply with the conditions of making payment of installments, no further direction is required to be given in this petition and the same is disposed of.

Petitioner can take an alternative remedy for challenging the order dated 13.01.2023 in accordance with law. Petitioner can sell the liquor which is permissible in accordance with law.

A Copy of this order be given to counsel for the parties under the Signatures of the Bench Secretary of this Court.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

14.02.2023
Jyoti-IV

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