

HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-5286-2015

Date of decision: 01.03.2023

Mandi Gobindgarh Induction Furnance Association ...Petitioner

Vs.

Union of India and others

...Respondents

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

Present: Mr. Deepak Gupta, Advocate
for the petitioner.

Mr. Anshuman Chopra, Senior Standing Counsel,CBIC
with Mr. Deepesh Kakkar, Advocate
for the respondents.

Ritu Bahri, J (Oral).

This order shall dispose of three petitions i.e. CWP-5286-2015, CWP-16074-2016 and CWP-1961-2019 as the issue involved in all the petitions is identical. For the sake of brevity, facts are being extracted from CWP-5286-2015.

The petitioner is seeking writ of certiorari for quashing circular no. 491/57/99-CX dated 28.10.1999 (Annexure P-1) whereby Board has issued Excise Audit 2010 system which is beyond the competency of the respondent as well as ultra virus the Central Excise Act, 1944.

The respondents has conceded that provisions of Rule 5A of the Service Tax Rules, 1994 have been decided in favour of the assessee by the Division Bench of Delhi High Court and the said judgment has been stayed by the Hon'ble Supreme Court in SLP (C) No. 34872 of 2014.

Learned counsel for the petitioner submits that he has no instructions to appear in this case.

This petition is disposed of with liberty to get it revived if any cause of action survives after the decision of the Hon'ble Supreme Court in SLP (C) No. 34872 of 2014.

(RITU BAHRI)
JUDGE

01.03.2023
Divyanshi

(MANISHA BATRA)
JUDGE

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