

Mohite

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.3798 OF 2023

Shailesh B. Patel and Anr.

... Petitioners

Versus

The State of Maharashtra, through
its Excise Department, Mumbai & Ors.

... Respondents

Mr.Ashutosh Kaushik a/w Ms.Namrata Parmar and Mr.Rahul Tiwari i/b
M/s. Kaushik and Co. for the Petitioners.

Ms.P.J.Gavhane, A.G.P. a/w Mr.Sachin H. Kankal, A.G.P. for the State.

Ms.Shraddha Kadam i/b Mr.Santosh L. Patil for the Respondents.

CORAM: G. S. KULKARNI &
FIRDOSH P. POONIWALLA, JJ.
DATED: 01 February, 2024

P.C.

1. The limited prayer as sought by the learned counsel for the Petitioners is that the Representation – **Exhibit 'A'** dated 26th November 2019 of the Petitioner addressed to the Superintendent of Maharashtra State, Excise Department, Mumbai City, be decided expeditiously.
2. It is the contention that already three hearings have taken place. However, no orders are being passed.
3. Mr. Kankal, the learned A.G.P. would submit that the Application of the Petitioners is in the nature of an Appeal, although it is filed in the form of a Representation.
4. In our opinion, such representation can certainly take the form of an Appeal, hence, the appropriate authority needs to decide the same considering it to be an Appeal as filed by the Petitioners.

5. We accordingly direct the Designated Officer to decide the said Appeal/Representation as expeditiously as possible, in accordance with law within a period of four weeks.
6. Petitioners are directed to present themselves before the Appellate Authority on 5th February 2024 at 10.30 a.m. so that the Appellate Authority can fix a suitable date and decide the Petitioners' Appeal / Representation.
7. All contentions of the parties are expressly kept open.
8. Disposed of in the above terms. No costs.
9. It is informed that the Appellate Authority that would now adjudicate on this Appeal is the Commissioner of Sales Excise.
10. Petitioners accordingly shall present themselves before the said Authority.
11. Parties to act on an authenticated copy of this Order.

(FIRDOSH P. POONIWALLA, J.)

(G. S. KULKARNI, J.)