



IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

115

CWP-10565-2024

Date of Decision: 07.05.2024

M/s The Regent (TTS Holidays Resorts Pvt. Ltd)

...Petitioner

VS.

Union Territory, Chandigarh and others

...Respondents

CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA

Present: Mr. M.R. Sharma, Advocate
for the petitioner

Mr. Sanjiv Ghai and Mr. Rohit Kaushik, Advocates
for respondent-U.T. Chandigarh.

SUDEEPTI SHARMA, J.

1. The petitioner, in the present case, is seeking quashing of order dated 30.01.2023 (Annexure P-1) passed by respondent No. 3 under the provisions of Section 36 (C) of the Punjab Excise Act as applicable in U.T. Chandigarh and order dated 28.03.2024 (Annexure P-2) passed by respondent No. 2 under Section 14 of the Punjab Excise Act as applicable in U.T. Chandigarh, whereby appeal filed by the petitioner was dismissed and penalty of Rs.3,00,000/- imposed upon the petitioner, was affirmed.

2. Learned counsel for the petitioner contends that the penalty has been wrongly imposed upon the petitioner, since all the documents as required by the Collector (Excise)-cum-Joint Excise and Taxation Commissioner, U.T. Chandigarh were submitted by the petitioner before him as well as before the Appellate Authority.



3. We have heard learned counsel for the parties at length and have gone through the record of the case.

4. A bare perusal of the impugned order shows that the premises of the petitioner was inspected by Excise and Taxation Officer (Excise) and Excise and Taxation Inspector (Excise) along with supporting staff on 24.11.2021 and during the course of the inspection, it was found that the stock register (for liquor store) was not maintained properly, which was admitted by the representative of the petitioner as well by stating that the stock register was not maintained by the petitioner.

5. Before advertng further, it would be appropriate to reproduce Rule 37 (14) of the Punjab Liquor License Rules, 1956, which reads as under:-

Rule 37(14)

Every licensee shall maintain the registers prescribed for the class of business carried on by him and on the expiry of his licence shall make them over to the [Excise Officer incharge of the district] or some other Excise Officer empowered by the latter in this behalf under valid receipt. The licensee shall submit all prescribed returns punctually and maintain true accounts of transaction from day to day in ink. He shall enter all figures in English numerals and other particulars in English, Hindi or Gurmukhi characters, unless the Collector concerned, by special order noted on the licence, permits the use of other numerals or characters.”

6. A perusal of above Rule 37 (14) shows that every licensee shall maintain the registers prescribed for the class of business carried on by him



and for violation of the same, the penalty has been rightly imposed upon the petitioner.

7. In view of the above discussion, the impugned orders dated 30.01.2023 (Annexure P-1) and 28.03.2024 (Annexure P-2) do not require any interference by this Court. Hence, the present writ petition is dismissed.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

07.05.2024
G Arora

Whether speaking/reasoned : Yes
Whether reportable : Yes