177 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP-13639-2024 (O&M)
Date of Decision: 30.05.2024.

M/s NV Distilleries and Breweries Pvt. Ltd. …Petitioner

Vs.

State of Punjab and others …Respondents

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

Present Dr. Anmol Rattan Sidhu, Sr. Advocate with
Mr. Nikhil Singh, Advocate,
Ms. Sandhya Gaur, Advocate for the petitioners

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**SANJEEV PRAKASH SHARMA, J.(Oral)**

1. Learned senior counsel has pointed out that in terms of Section 15 of the Punjab Excise Act, 1914, the petitioner had filed revision petition challenging the order passed in appeal on 07.07.2021. However, the Financial Commissioner has erroneously rejected the revision stating it to be not maintainable.

2. Notice of motion.

3. Mr. Saurabh Kapoor, Addl. AG, Punjab, accepts notice and candidly states that revision would lie and there appears to be an error in rejecting the revision petition.

4. We have also examined the provisions of Section 15 of the Punjab Excise Act, 1914 and find that the revision petition would lie against an order passed in appeal. If any other view is taken, the concerned party would be left remediless.

5. In view thereof, we set aside the order dated 27.02.2024 and direct the Additional Chief Secretary-cum-Financial Commissioner Taxation, Government of Punjab, Department of Excise and Taxation, to decide the revision petition on merits. For the said purposes, both the parties shall be given personal hearing. The revision petition shall be decided as soon as possible preferably within one month from the date causing appearance by both the parties. It is made clear that earlier order passed by the Financial Commissioner dated 29.07.2021, shall continue to operate.

6. All pending misc. application(s) also stand disposed of.

**(SANJEEV PRAKASH SHARMA)**
**JUDGE**

**(SUDEEPTI SHARMA)**
**JUDGE**

30.05.2024.
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1. Whether speaking/reasoned? : Yes/No
2. Whether reportable? : Yes/No