



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

CWP-24663-2024

DECIDED ON: 24.09.2024

VENUS STAMPINGS PVT LTD AND ANOTHER

.....PETITIONERS

VERSUS

COMMISSIONER OF CGST

.....RESPONDENT

**CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SILARMA
HON'BLE MR. JUSTICE SANJAY VASHISTH.**

Present: Mr. Alok Mittal, Advocate,
for the petitioners.

SANJEEV PRAKASH SHARMA, J (ORAL)

Learned counsel for the petitioners has submitted that the order passed by the Supreme Court in Civil Appeal Nos.63-66 of 2022, allowed the petitioners to make a representation to the authority for waiving the penalty, which application can be considered by the appropriate authority on its own merits.

Learned counsel for the petitioners further submits that the representation was made, but neither the penalty was waived off nor it has been decided.

Learned counsel for the petitioners has taken us to the representation as well as reminder sent by the petitioner company.

However, we find that after the order was passed by the Apex Court on 4th January, 2022, and the office of Assistant Commissioner Division (West), Commissionerate of Central Excise, Faridabad, has sent a communication on 05.03.2022, with regard to recovery dues etc., and it has been asserted that since the Apex Court has dismissed the civil appeals confirming the order of CESTAT, Chandigarh Bench dated 22.03.2018, all the legal remedies provided by laws, stand exhausted. The request to the company was made by the Assistant Commissioner for depositing the

interest and penalty within three days. Thereafter, it seems that the petitioners – company submitted a letter on 28.03.2022 requesting for conversion of outstanding liability into monthly instalments, which was allowed by the concerned Assistant Commissioner.

The issue, therefore, stood closed at that level itself with regard to the aspect regarding waiver of penalty. A presumption has to be drawn in terms of the aforesaid communications that the authorities as well as the petitioner himself did not press further for waiver of penalty and has later on insisted for waiver of penalty, vide its letter dated 21.08.2024.

In the circumstances, it is a case where the petitioners seek to revive what they had already accepted earlier, and had also deposited the amount.

It's a case of acquiescence on the part of the petitioners, whereby they have accepted the orders passed by the Authorities and have requested for making payment through monthly instalments. At that relevant time, they did not request for waiver of penalty, and it is only later on, that they are claiming waiver of penalty which cannot be reopened now, after the payment has already been made.

Accordingly, present writ petition stands dismissed.

Pending miscellaneous application(s), if any, also stand disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

24.09.2024

Lavisha

Whether speaking/reasoned *Yes/No*

Whether reportable *Yes/No*