

IN THE HIGH COURT OF JUDICATURE AT PATNA
CIVIL REVIEW No.180 of 2019

In
Civil Writ Jurisdiction Case No.4885 of 2017

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1. The Commissioner of Central Excise Patna, Central Revenue Building, Birchand Patel Marg, Patna-800001
 2. The Principal Additional Director General Directorate General of Central Excise Intelligence, Wing No. 6, 2nd. Floor, R.K. Puram, New Delhi-110066

... .. Petitioner/s

Versus

1. M/s Dina Mahabir Re rollers Pvt. Ltd. a company incorporated under the provisions of the Companies Act, 1956 having its place of business at Agamkuan, Patna City, P.s.- Agamkuan, Distt.- Patna through its Director Rajesh Kumar Kamalia, son of Sri Rajendra Prasad Kamalia, Resident of 4th. Floor, Geeta Bhavan, South Gandhi Maidan, Behind HSBC Bank, P.o.- GPO, P.s.- Gandhi Maidan, Distt.- Patna
2. Rajesh Kumar Kamalia S/o Sri Rajendra Prasad Kamalia Resident of 4th. Floor, Geeta Bhavan, South Gandhi Maidan, Behind HSBC Bank, P.o.- GPO, P.s.- Gandhi Maidan, Distt.- Patna
3. Sri Amit Kumar Bhartia S/o Sri Prabhu Dayal Bhartia Director, M/s Dina Mahabir Re-rollers Pvt., Ltd., 701, Shantikunj, Chajjubagh, Patna-800001
4. Sri Sunil Kumar Rohatgi Manager- Finance, M/s, Dina Mahabir Re-roller Pvt. Ltd., Agamkuan, Patna-800007

... .. Opposite Party/s

Appearance :

For the Petitioner/s	:	Dr. Krishna Nandan Singh, Sr. Advocate Mr. Anshuman Singh, Sr. Advocate Mr. Shivaditya Dhari Sinha, Advocate
For the Opposite Party/s :		Mr.

CORAM: HONOURABLE MR. JUSTICE P. B. BAJANTHRI
and
HONOURABLE MR. JUSTICE S. B. PD. SINGH
ORAL ORDER

(Per: HONOURABLE MR. JUSTICE P. B. BAJANTHRI)

20 25-07-2025 Review petitioners have sought for reviewing the order of the Co-ordinate Bench dated 20.02.2019 passed in CWJC No. 4885 of 2017. Respondents have assailed the show cause notice issued by the Principal Additional



Director General, on the score that the competent authority to initiate proceedings is the Commissioner and such authority, who has issued show cause notice is the competent authority to proceed further, whereas in the show cause notice author is Principal Additional Director General and from perusal of the body of the show cause notice, it is revealed that Commissioner of Central Excise has to exercise power.

2. Learned counsel for the review petitioners submitted that while deciding CWJC No. 4885 of 2017 on 20.02.2019, Co-ordinate Bench has no occasion to take note of existing document namely Annexure-3 dated 16.09.2014 read with Circular dated 01.10.2003, Annexure-4. Ultimately, it is interpretation of law insofar as who is the competent authority to initiate proceedings like issuance of show cause notice and its conclusion. Therefore, the review petitioners have made out a case so as to recall the order dated 20.02.2019 passed in CWJC No. 4885 of 2017.

3. Accordingly, order dated 20.02.2019 stands recalled. Review petition stands allowed CWJC No. 4885 of 2017 restored on the file, registry is requested to list CWJC



No. 4885 of 2017 before the concerned roster Bench at the
earliest.

(P. B. Bajanthri, J)

(S. B. Pd. Singh, J)

Ankit Kumar/-

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