
(1994) 12 AHC CK 0092
In the Allahabad High Court
Case No : Writ Petition No. 1300 of 1994

Dendrite (India) Pvt. Ltd.

APPELLANT

Vs

Union of India (UOI)

RESPONDENT

Date of Decision : 08-12-1994

Acts Referred:

Citation : (1996) 83 ELT 37

Hon'ble Judges : J.S. Sidhu, J;A.P. Misra, J

Bench : Division Bench

Advocate : U.N. Sharma, for the Respondent

Final Decision : Disposed Of

Judgement

A.P. Misra, J.—Heard learned counsel for the petitioner and Sri U.N. Sharma appearing for the respondents.

2. Petitioner seeks direction for not giving effect to the order passed on 1-12-1994 until stay/waiver application, which is pending before the Tribunal, is disposed of.

3. The present petition pertains to adjudication of the order passed on 4-10-1993 by the Deputy Collector Excise who has confirmed the demand and directed the petitioner to deposit forthwith, but the Collector Central Excise (Appeals) by order dated 27-4-1994 dismissed the appeal. Thereafter, the petitioner being aggrieved filed appeal alongwith the stay/waiver application before the Appellate Tribunal which is still pending. It is further averred that for disposal of the stay/waiver application the said authority has fixed 23-1-1995 as the next date. However, in the mean time the authority concerned, Superintendent Cental Excise has detained the entire stock of the petitioner for the recovery of the amount of duty on 1-12-1994. Being further aggrieved the petitioner has filed this writ petition.

4. Having heard learned counsel for the parties, we feel that it is appropriate that

the authority who is detaining the goods for the recovery of the amount as aforesaid, will not dispose of the same and will be subject to the orders to be passed by the Tribunal on the stay/waiver application which is to be disposed of on 23-1-1995.

5. Learned counsel for the petitioner further says that the goods detained are perishable, hence the continued detention might be affecting the goods itself by evaporation, hence the said stay/waiver application be disposed of earlier. In this regard we would not like to express any opinion. It is without prejudice to the right of the petitioner to make such request before the authority concerned who shall dispose of the said application in accordance with law.

6. With the aforesaid observations the present writ petition is disposed of finally.

7. Certified copy of this order be issued to the counsel for the petitioner on payment of usual charges within 24 hours.