
(1996) 04 MP CK 0007

In the Madhya Pradesh High Court

Case No : Miscellaneous Petition No. 1049/91

Dewas Tools Pvt. Ltd.

APPELLANT

Vs

Union of India (UOI)

RESPONDENT

Date of Decision : 16-04-1996

Acts Referred:

Citation : (1996) 87 ELT 25

Hon'ble Judges : C.K. Prasad, J

Bench : Single Bench

Advocate : S.N. Kohli, for the Appellant; B.G. Neema, for the Respondent

Judgement

C.K. Prasad, J.—They are heard.

2. This application has been filed for issuance of an appropriate writ or direction for quashing of Circular No. 84/90 (Annexure A) issued by the Asstt. Collector. Further prayer has been made for quashing of [Annexure B] the show cause notice issued by the Superintendent, Central Excise.

3. Shri Kohli appearing on behalf of the petitioners submits that the foundation of show cause notice is a decision of Bombay High Court in the case of. Britannia Industries Ltd. Vs. Union Bank of India, . He submits that the facts and circumstances of the case, ratio of the aforesaid case does not apply. He submits that . Britannia Industries case (supra) pertains to deduction whereas the present case pertains to addition. He further submits that the respondents cannot go beyond ratio laid down in Union of India (UOI) and Others Vs. Bombay Tyre International Ltd. and Others, . The matter is yet to be adjudicated by the authorities concerned and the petitioners have rushed to this court only against show cause notice. In that view of the matter, in the facts and circumstances of the case I am not inclined to adjudicate on the aforesaid submission made by the learned counsel in the present writ petition. I want to make it clear that it may not be understood as a preposition of law that this Court does not possess jurisdiction to interfere with show cause notice in any event. It will depend upon

the facts and circumstances of each case. However, in the present case, I am of the view that the matter can be effectively adjudicated by the authorities concerned. The petitioners if so advised, may file his case before the authorities concerned within four weeks from today. The said authority shall decide the matter in accordance with law.

4. The writ petition stands disposed of with the aforesaid direction. In facts and circumstances of the case, there shall be no order as to costs. Security deposit, if any, shall be refunded to the petitioner, after due verification.