
(2016) 05 P&H CK 0388
In the Punjab And Haryana At Chandigarh
Case No : CWP No. 6465 of 2016

Gupta G. and Company

APPELLANT

Vs

Union Of India

RESPONDENT

Date of Decision : 27-05-2016

Acts Referred:

Citation : (2016) 342 ELT 173

Hon'ble Judges : Ajay Kumar Mittal and Raj Rahul Garg, JJ.

Bench : Division Bench

Advocate : Shri Sunish Bindlish, Advocate, for the Respondent; Shri Jagmohan Bansal, Advocate, for the Petitioner

Final Decision : Disposed Off

Judgement

Ajay Kumar Mittal, J.(Oral) - The petitioner has approached this Court by way of present writ petition challenging letter (Annexure P7) dated 4-3-2016, whereby, respondent No. 4 has rejected its application for settlement before the Customs and Central Excise Settlement Commission, without granting any opportunity of hearing to the petitioner.

2. Respondent No. 4 has rejected the application on the ground that the quantum of tax effect involved in dispute is Rs. 3 lac which is below the statutory limit. According to the learned counsel for the petitioner the disputed duty is Rs. 39,02,823/-.

3. Notice of motion was issued on 5-4-2016.

4. Written statement on behalf of respondent No. 2 filed in Court today, is taken on record, subject to all just exceptions. However, a communication dated 20-5-2016 has been produced by learned counsel for the respondents, wherein, it is informed that the Settlement Commission is in agreement with the objections raised in the writ petition and if the petitioner so desires, the Commission may restore the earlier application which was filed in the office on 2-3-2016 or the petitioner may file a fresh application before the Settlement

Commission.

5. In view thereof, the writ petition stands disposed of. Needless to say that learned counsel for the petitioner shall file an application for restoration of the original application for hearing on merits as the same has not been returned by the Settlement Commission so far immediately. In case, such an application for restoration is filed by the petitioner, the original application shall be decided by the Settlement Commission expeditiously in accordance with law.