
(2015) 09 AHC CK 0161
In the Allahabad High Court
Case No : Writ Tax No. 354 of 2015

Om Shiv Transport

APPELLANT

Vs

Union of India

RESPONDENT

Date of Decision : 07-09-2015

Acts Referred:

Citation : (2015) 324 ELT 46

Hon'ble Judges : Tarun Agarwala and Surya Prakash Kesarwani, JJ.

Bench : Division Bench

Advocate : Nishant Mishra and S.D. Singh, for the Appellant; B.K.S. Raghuvanshi, ASGI, Gyan Prakash, Ramesh Chandra Shukla and Ravi Prakash Srivastava, for the Respondent

Judgement

1. Pursuant to our order dated 20th August, 2015 [2015 (323) E.L.T. 427 (All.)], the District Magistrate, Allahabad and the Registrar CESTAT, New Delhi are present in Court and have filed their respective affidavits. The District Magistrate, Allahabad inspected various plots and has found four plots, which are suitable where a Central Excise and Customs Tribunal could be established on a permanent basis, namely, Nazul Plot No. 112, Thornhill Road, Nazul Plot No. 131, Thornhill Road and Plot No. 142 located on the corner of Stanley Road and Lala Lajpatrai Road. The District Magistrate has also suggested Building No. 34A on Mahatma Gandhi Marg, which is under the control of CPWD. The Registrar CESTAT will consider these proposals and proceed with the matter in consultation with the District Magistrate, Allahabad. If these plots are not suitable, the Registrar CESTAT may further request the District Magistrate for other building or land that may be available. In the event, Government land and building are not available, the Registrar CESTAT will explore the possibility of acquiring land or purchasing land or building from private owners. The Registrar CESTAT has also filed an affidavit indicating that necessary advertisement has been issued intimating the parties about the transfer of the appeals pending before the Central Excise and Customs Tribunal, New Delhi to Allahabad from 1st September, 2015. Apart from the advertisement, notice has also been issued to

the parties and information has also been uploaded on the website. It has also been stated that an Assistant Registrar and necessary staff have also been posted at Allahabad and have started functioning from Room No. 210 and 220, IIInd Floor in the office of the Commissioner of Central Excise, Customs and Service Tax at 38, Mahatma Gandhi Marg, Allahabad. The filing of fresh appeals have also been started from this office with effect from 1st September, 2015. The Registrar CESTAT has further intimated that following the earlier report given by the District Magistrate, Allahabad, the Red building in the office of the Central Excise building campus was inspected and after having a dialogue with the Central Excise Commissioner, the 1st Floor of the Red building, which includes two large halls as well as three rooms on the rear side on the ground floor of the Red building has been temporarily provided to the Tribunal to enable them to start functioning with effect from 1st October, 2015. In addition, a suitable Chamber has also been provided for the Member (Judicial) and his Secretariat.

2. It has been stated that the Central Excise Department will hand over possession to the Tribunal around 7th or 8th September, 2015. The Registrar CESTAT has further indicated that the Circuit Bench of the Tribunal will sit from 14th September to 18th September, 2015 and that regular functioning of the Regional Bench will start from 1st October, 2015. It has also been stated that appointments of Judicial and Technical Members would soon be notified, inasmuch as the interview was held on 22nd August, 2015 and the notification would soon be issued by the Department of Revenue.

3. The Registrar CESTAT has however, submitted that for easy access of the Red building located in the Central Excise Department and for efficient functioning, one of the gates on Stanley road is lying closed, which is under the control of the Income Tax Department. It has been stated that if this gate is opened, access to this Red building would become easier.

4. We, accordingly, direct the Registrar CESTAT to approach the Chief Commissioner of Income Tax, Allahabad for the purpose of giving access to the Red building through this gate No. 2 from Stanley road. We expect and hope that the Chief Commissioner of Income Tax, Allahabad will grant permission for this temporary use.

5. List this matter for further consideration before this Bench on 28th October, 2015, on which date the Registrar CESTAT will submit fresh report on the progress made by them on the functioning of the Regional Tribunal and on the progress with regard to land/building for establishing a permanent Tribunal at Allahabad.

6. The District Magistrate, Allahabad need not appear on the next date. The Registrar CESTAT will again be present along with his report.

7. A copy of this order shall be given to Sri U.K. Pandey, the learned Standing Counsel free of cost, who in turn, will forward the same to the District Magistrate, Allahabad for necessary information and action. A copy of this order

shall also be given to Sri Ashok Kumar, the learned Senior Standing Counsel for the Income Tax Department free of cost, who will forward the same to the Chief Commissioner of Income Tax, Allahabad for necessary information and action.