

(2021) 09 UK CK 0191

In the Uttarakhand High Court

Case No : Writ Petition (M/S) No. 1844, 1845 Of 2021

Prakash Chand Chaurakoti & Others

APPELLANT

Vs

State Of Uttarakhand & Others

RESPONDENT

Date of Decision : 20-09-2021

Acts Referred:

Uttar Pradesh Excise Act, 1910 — Section 11(1)

Citation : (2021) 09 UK CK 0191

Hon'ble Judges : Manoj Kumar Tiwari, J

Bench : Single Bench

Final Decision : Disposed Of

Judgement

Manoj Kumar Tiwari, J

1. Since common questions of fact and law are involved in these writ petitions, therefore these petitions are clubbed together and are being heard & decided together. However, for the sake of convenience, facts of WPMS No. 1844 of 2021 are being considered.

2. According to the petitioner, he has filed an Appeal under Section 11 (1) of U.P. Excise Act, 1910. Alongwith the said Appeal, he has also filed an application under 2nd proviso to Section 11 (1) of U.P. Excise Act for waiver of the condition regarding pre-deposit of the amount sought to be recovered; but, no decision has been taken on such application.

3. By means of these writ petitions, petitioners have sought a direction to the Appellate Authority/Excise Commissioner to decide petitioners' application seeking waiver of requirement of pre-deposit.

4. Having regard to the facts & circumstances of the case, the writ petitions are disposed of with a direction to Excise Commissioner to consider and decide petitioners' application seeking exemption from the requirement of pre-deposit, in accordance with law, as early as possible; but, not later than two weeks' from

the date of production of certified copy of the order.

5. For a period of two weeks or till disposal of the said application by the Excise Commissioner, whichever is earlier, no coercive action shall be taken against the petitioners.

6. Let a certified copy of this order be issued today itself.