

(1997) 07 MP CK 0013

In the Madhya Pradesh High Court

Case No : Writ Petition No. 2526 of 1997

Tirupati Steel Industries

APPELLANT

Vs

Commr. (Appeals) Cus. and C. Ex.

RESPONDENT

Date of Decision : 07-07-1997

Acts Referred:

Citation : (1998) 97 ELT 61

Hon'ble Judges : S.K. Kulshreshtha, J

Bench : Single Bench

Advocate : U.S. Bhatt, for the Appellant; Indira Nair, for the Respondent

Judgement

S.K. Kulshreshtha, J.—The grievance of the petitioner is that against the demand notices Annexures P-5 and P-6 as also the final assessment Annexure P-7, the petitioners have filed appeals before the Commissioner (Appeals), Central Excise, Bhopal, but on account of vacancy in the Office of the Commissioner, the appeals and the stay applications Annexures P-12, P-13, P-14, P-15, P-22 and P-23 have not come up for hearing even for grant of orders for waiver of pre-deposit. The learned Counsel has invited attention to the decision of this Court in W.P. No. 623/97 and W.P. No. 627/97, by which in similar circumstances, this Court had restrained the recovery of the duty under challenge in appeal till the decision of the application for stay. Smt. Nair appearing for the respondents submits that the appeals would be shortly taken up for disposal as now arrangement has been made to depute a Commissioner periodically to exercise jurisdiction of Commissioner (Appeals), Bhopal, and to dispose of such matters. The learned Counsel submits that in this arrangement, the appeals filed by the petitioner shall come up for final disposal within a month or two.

2. In the facts and circumstances of the case, it is directed that recovery of duty under challenge before the Commissioner (Appeals) vide Annexures P-12, P-13, P-14, P-15, P-22 and P-23 shall not be made till the decision of these applications/appeals. It is hoped that the authorities would take decision as expeditiously as possible.

3. The petition is, accordingly, disposed of.