(2022) 08 RAJ CK 0055

In the Rajasthan High Court

Case No : S.B. Civil Writ Petition No. 1465 Of 2021

Urmila Meena APPELLANT

Vs

State Of Rajasthan And Others RESPONDENT

Date of Decision : 27-08-2022

Acts Referred:
Rajasthan Excise Act, 1950 — Section 9A

Citation : (2022) 08 RAJ CK 0055

Hon'ble Judges : Mahendar Kumar Goyal, J

Bench : Single Bench

Advocate : I.J. Kathuria, Dr. T.N. Sharma

Final Decision : Dismissed

Judgement

Mahendar Kumar Goyal, J

This writ petition has been filed for quashing and setting aside the letter dated 29.07.2019 and to stop all coercive action in pursuance of the letter dated 29.07.2019.

The facts in brief, as revealed from the memo of writ petition, are that the petitioner was allotted a retail liquor shop for the period from 01.04.2016 to 31.03.2017, in pursuance whereof, she deposited all the requisite composite fee. It is averred that she successfully ran the shop for the entire period of allotment and paid all the composite fee as per the terms of agreement and nothing was due against her. It is stated that she received a letter dated 29.07.2019 for recovery of an amount of Rs.6,77,873/- and thereafter, the notice of recovery dated 09.04.2021 and 28.07.2021. It is stated that she sent a legal notice in reply stating therein that the demand raised was illegal and unjustified.

Learned counsel for the petitioner submitted that the demand vide notice dated 29.07.2019 was raised without issuing her any show cause notice. He submitted that the petitioner has already paid the entire liability under the agreement and the demand has been raised on account of an audit objection by the Comptroller and Auditor General. With regard to availability of alternative remedy, he submitted that since the demand has been raised without issuing any notice, provisions of Section 9A do not come in the way of entertaining the writ petition.

Heard. Considered.

The demand against the petitioner was raised way back in July 2019. It has not been case of the petitioner that she did not receive the demand notice in time. The writ petition is bereft of any averment as to why the demand notice issued in July 2019 was not assailed by her in due time.

In these circumstances, contention of the learned counsel for the petitioner that it was issued to her without show cause notice looses significance. Indisputably, the petitioner has an alternative remedy of statutory appeal under Section 9A of the Rajasthan Excise Act, 1950 and in view thereof, this Court is not inclined to entertain the present writ petition.

The writ petition is dismissed accordingly.

