
(2014) 04 GUJ CK 0035

In the Gujarat High Court

Case No : Special Civil Application No. 5520 of 2014

Varun B. Corporation

APPELLANT

Vs

Union of India

RESPONDENT

Date of Decision : 17-04-2014

Acts Referred:

Citation : (2014) 310 ELT 477

Hon'ble Judges : Sonia Gokani, J; Akil Abdul Hamid Kureshi, J

Bench : Division Bench

Advocate : Paresh M. Dave, Advocate for the Appellant

Judgement

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Akil Abdul Hamid Kureshi, J.—Though the petitioner has made various prayers, the central grievance of the petitioner is that the respondents i.e., the authorities and the officials of Customs & Central Excise Department have, for a long time, continued inquiry regarding the petitioner's manufacturing activities. On 13th April 2011, a panchnama was drawn at the factory premises of the petitioner. This was a starting point of inquiry by the Department. Case of the petitioner is that after nearly three years of the said incident, till date, the inquiry/investigation has not been completed. In the meantime, the petitioner and his family members, who also are engaged in similar manufacturing activities, are being summoned periodically. This causes undue hardship. The petitioner is unable to concentrate on his business activities. The main prayer of the petitioner, therefore, is that such inquiry/investigation may be completed expeditiously. There are serious allegations and counter allegations. In a writ petition, even before the inquiry is completed and proceedings, if any, by issuance of a show cause notice have not yet been instituted, we would not like to get into such area of highly disputed facts. Though there is no outer limit for completion of inquiry/investigation, it cannot be gainsaid that pending and protracted inquiry would cause undue harassment to a citizen. An inquiry, therefore, should not be continued indefinitely without sufficient reasons. It is, of

course, true that, often times, the facts being complex, gathering such facts may not be an easy task. In such a situation, inquiries may even continue for a long period of time. This, however, without any justification cannot therefore be always expected. In the present case, we would request the Commissioner, Central Excise, Surat-I to apply his mind and take such steps, as may be found necessary, to ensure that the inquiry/investigation is not delayed or dragged beyond reasonable time, that too without any valid reasons. For such purpose, this petition may be placed before the said authority along with the annexures. He may take suitable steps after permitting the petitioner a hearing. This may be done preferably within four weeks from the date of receipt of the copy of this order.

2. Petition stands disposed of accordingly. Direct service to respondent No. 2 is permitted.