

LML Ltd. Vs Addl. Commr. (Adj.) I/C Divn.-II, C. Ex. and Others

Court: Allahabad High Court

Date of Decision: Dec. 2, 1997

Acts Referred: Constitution of India, 1950 " Article 226

Citation: (1998) 75 ECR 519

Hon'ble Judges: R.K. Gulati, J; M.C. Agarwal, J

Bench: Division Bench

Final Decision: Dismissed

Judgement

1. By this petition under Article 226 of the Constitution of India the petitioner challenges a notice dated 3.2.1997 a copy of which is Annexure-13

to the Writ Petition. The said document shows that it is a letter written by the Superintendent, Central Excise, Range-XIII, Division-II, Kanpur to

the petitioner requiring it to provide month wise figures of production of clearance and value of Aluminium Dross from September, 1996 to

January, 1997. The petitioner also prays for a direction to decide the proceedings in pursuance of an earlier demand-cum-show cause notice dated

18.10.1996.

2. We have heard learned Counsel for the parties.

3. The petitioner is a manufacturer of scooters and parts thereof. In the manufacture of these things aluminium dross is produced and the dispute is

about the eligibility of the same to the excise duty. Earlier a show cause notice dated 18.10.1996 was issued and the petitioner came to this Court

in Writ Petition No. 784 of 1996 which was disposed of by this Court vide order dated 22.11.1996 with the observation that the petitioner may

raise its pleas before the concerned authority while showing cause to the impugned notice who will then pass appropriate orders taking into

consideration the judgment of the Hon'ble Supreme Court reported in Union of India and others Vs. Indian Aluminium Co. Ltd. and another, . The

petitioner's grievance is that without deciding the earlier proceedings, the impugned notice has been issued for the subsequent period.

4. Having heard learned Counsel for the parties we are of the view that no cause for interference by this Court under Article 226 of the

Constitution of India is made out. Proceedings for the levy of excise duty are quasi-judicial proceedings which have to be concluded in accordance

with the provisions of the Central Excises and Salt Act, 1944.

5. The writ petition is, accordingly, dismissed.