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A.G. Steels Vs Dy. Commissioner, C. Ex. Divn.

Civil Misc. Writ Petition No. 1074 of 2000 (Tax)

Court: Allahabad High Court

Date of Decision: Nov. 1, 2000

Acts Referred:

Central Excise Rules, 1944 â€" Rule 206(3)

Citation: (2001) 128 ELT 53

Hon'ble Judges: Onkareshwar Bhatt, J; Markandey Katju, J

Bench: Division Bench

Advocate: Pankaj Bhatia, for the Appellant; G.R. Gupta, for the Respondent

Final Decision: Disposed Of

Judgement

@JUDGMENTTAG-ORDER

- 1. Heard Shri Pankaj Bhatia for the petitioner and Shri G.R. Gupta for the respondents.
- 2. Petitioner"s goods were seized by Central Excise Department and the petitioner applied for release of the same on furnishing security under Rule

206(3) of the Central Excise Rules. Although the applications for release was moved as far back as on 7-8-2000 and 8-8-2000, it is deeply

regrettable that as yet those applications have not been disposed of. In our opinion, when an application for release of the goods was moved, it

should have been either allowed or rejected or disposed of in some other manner within a week or so, but keeping the said applications

undisposed gives rise to all kinds of apprehensions in the public.

3. On the facts of the case we dispose of this petition with a direction to the respondents to release the aforesaid goods of the petitioner forthwith

on its furnishing security to the satisfaction of the respondent No. 1.