
(1998) 09 CAL CK 0003

Calcutta High Court

Case No: Writ Petition No. 9801 (W) of 1998

Tankrete India Ltd.

APPELLANT

Vs

Union of India (UOI)

RESPONDENT

Date of Decision: Sept. 23, 1998

Citation: (1998) 104 ELT 324

Hon'ble Judges: V.K. Gupta, J

Bench: Single Bench

Advocate: Pradyot Kumar Nandi and Ashim Ghosal, for the Appellant; Prasun Kumar Dutta and Anil Kumar Chowdhury, for the Respondent

Final Decision: Dismissed

Judgement

@JUDGMENTTAG-ORDER

V.K. Gupta, J.

It appears that against the assessment/levy of the duty of Central Excise, an order was passed by the Assessing Officer wherefrom an appeal was taken to the Commissioner of Central Excise which was dismissed. It appears that a further appeal was preferred before the Central Excise and Gold (Control) Tribunal which also has been dismissed. After the dismissal of these appeals and the finality assumed to these orders, the Assistant Commissioner, Central Excise, Durgapur Division, the Respondent No. 3 herein, has issued a demand notice which is impugned in this petition.

2. After hearing the learned Advocates for the parties, I find that this petition is not maintainable simply because of the reason that the orders of assessment/levy of duty of Central Excise have now become final. Since these orders have not been challenged, the impugned demand notice cannot be assailed on any ground.

3. The writ petition is dismissed, but without any order as to costs.

4. In view of the dismissal of the writ petition in limine, no order is passed on the application for addition of party which also is disposed of summarily.