

**BEFORE THE FINANCIAL COMMISSIONER (EXCISE),
HIMACHAL PRADESH**

(Block No. 30, SDA Complex, Shimla-09)

Appeal No. 13/2023

Date of Institution: 04-12-2023

Date of Order: 07-12-2023

In the matter of:

Maheshwar Dutt

Lic. Sanjauli & Kufri Units (Year 2023-24)

District Shimla

.....**Appellant**

Vs

1. Additional Commissioner (State Taxes & Excise)

-cum-Collector (Excise), South Zone, Shimla-09

2. Dy. Commissioner (ST&E), District Shimla

DCST&E, District Shimla

.....**Respondents**

Present:

1. Shri Jagat Pal and Ms Sarita Verma, Learned Advocates for the appellant.
2. Shri Wishve Bhaskar, ACST&E (Legal Cell) along with Shri Amit Kashyap, ASTE&O-cum-Reader o/o the Collector (SZ) for the Respondents.

ORDER

1. The above appeal filed under section 68 (2) of the Himachal Pradesh Excise Act, 2011, by the appellant Maheshwar Dutt, Licensee Sanjauli Unit (Year 2023-24), District Shimla HP is against the order dated 02-12-2023, passed by the respondent No. 1 i.e. the Collector (Excise)-cum-Additional Commissioner (State Taxes & Excise) (South Zone). Vide impugned orders above, the licenses in Form L-2/L-14 in respect of L-2/L-14 Sanjauli and Kufri Unit vends of the appellant stand cancelled with immediate effect. Feeling aggrieved



by the orders above, the appellant has preferred the above appeal. The appellant, without arguing on merits in the case agreed that license fee in respect of Sanjauli and Kufri Units is still payable. The appellant submitting an application requested, therein, to allow him to continue with both the Units subject to deposit of entire pending fee qua the default Units. Accordingly, the appellant, on being asked by the respondents to prove his bonafide and, also, on his own, expressing strong intention to the effect of running both the Units and depositing the entire dues for the Month of October, 2023 in respect of both the Units accordingly produced e-challans during the course of case hearing, in lieu of proof of having deposited the entire pending license fee for the month of October, 2023, in respect of both Sanjauli and Kufri Units. Placing the proof of having deposited the entire pending license fee, in full, qua both the Units for the month of October 2023, the appellant submitted that the present appeal may be rendered infructuous.

2. The representatives for the respondents admitted that the entire pending license fee for the month of October 2023 which was duly payable by 7th of November, 2023 in respect of both Sajauli and Kufri Units stands deposited, in full, now, and produced before this court a report dated 07-12-2023 in this regard.

Final Order

3. (1) In view of above facts and request made on behalf of the appellant, nothing remains to be adjudicated in the instant appeal; therefore, the impugned orders dated 02-12-2023, passed by the Collector Excise in Excise Case Nos. 285/2023-24 and 286/2023-24, subsequent proceedings along with appeal above is rendered infructuous.



(2) Notwithstanding the fact that the appellant has deposited the due license for the month of October, 2023, however, the appellant is liable to pay interest, penalty and/or any other dues levied or leviable under the applicable HP Excise Act, 2011, Rules, Orders and ANNOUNCEMENTS FOR THE ALLOTTMENT OF RETAIL EXCISE VENDS BY AUCTION-CUM-TENDER FOR THE YEAR 2023-24.

Ordered accordingly.

4. In view of dismissal of this appeal, the Miscellaneous Application, if any, is also disposed of.
5. All the concerned parties be informed and the file after due completion be consigned to record room.

Announced on this day i.e. 7th of December, 2023



**Financial Commissioner (Excise)
Himachal Pradesh**

Endst. No. DoST&E/FC(E)-Reader/2023/32890-54

Dated:07-12-2023

Copy for information and further necessary action to:

1. Shri Maheshwar Dutt s/o Shri Jeet Ram, r/o village Patti, P.O. Rajhana, tehsil & District Shimla, HP {Lic. Sanjauli and Kufri Units (Year 2023-24), District Shimla}.
 2. Collector (Excise)-cum- Addl. Commissioner State Taxes & Excise, South Zone, Shimla-09.
 3. Dy. Commissioner State Taxes & Excise, District Shimla, Shimla-09, HP.
 4. Legal Cell, HQ.
- ✓ IT Cell.

Reader