

**BEFORE THE FINANCIAL COMMISSIONER (EXCISE),  
HIMACHAL PRADESH, SHIMLA-09**

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

Appeal No. 02/2024

CMA No. 01/2024 in Appeal No. 02/2024

Date of Institution: 03-03-2024

Date of Order: 07-03-2024

**In the matter of:**

Sh. Anant Ram Verma s/o Sh. Shankar Dass,  
VPO Mair, Tehsil & District Hamirpur, Retail Lic. Unit No. 2,  
Nerchowk, District Mandi (HP) (Year 2023-24) .....**Appellant**

**Vs**

1. Collector (Excise), Central Zone, Mandi (HP)

2. DCST&E, District Mandi (HP)

.....**Respondents**

**Present:-**

1. Shri Rajinder Singh Rana, representative for the Appellant.
2. Smt. Monica Attreya ACST&E (Legal Cell), Shri Wishve Bhaskar, ACST&E (Legal Cell) and Shri Deep Chand Sharma, STEO, Sunder Nagar Circle for the respondents.

**ORDER**

1. The present appeal has been filed by the appellant Sh. Anant Ram Verma s/o Sh. Shankar Dass VPO Mair, Tehsil & District Hamirpur, Retail Lic. Unit No. 2, Nerchowk, District (year 2023-24). The appeal above has been filed under section 68 (2) of the Himachal Pradesh Excise Act, 2011, against the order dated 02-03-2024, passed by the respondent No. 1 i.e. Collector Excise (Central Zone). Vide impugned



order above, the licenses in Form L-2/L-14 in respect of vends under Unit No. 2 Nerchowk in District Mandi 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 Nerchowk Unit, above, is still payable for the month of January, 2024. The appellant submitted an application requesting, therein, to allow him to continue with the Unit subject to deposit of entire pending fee qua the default Unit. Accordingly, the appellant, on being asked by the respondents to prove his bonafide and, also, on his own, expressed strong intention to deposit the entire pending license fee for the month of January, 2024 and run the Unit. During the course of case hearing, the appellant accordingly produced e-challans towards entire pending license fee for the month of January, 2024. Placing the proof of having deposited the entire pending license fee, in full, qua the default Unit for the month of January, 2024, 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 January 2024 which was duly payable by 7<sup>th</sup> of February, 2024 in respect of default Nerchowk Unit stands deposited, in full, now, and produced before this court a report dated 07-03-2024 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.




(2) Notwithstanding the fact that the appellant has deposited the due license fee for the month of January, 2024, the appellant is, however, 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.

4. The appeal is disposed of accordingly along with the Miscellaneous Application.
5. All the concerned parties be informed and the file after due completion be consigned to record room.

**Announced on this day i.e. 7<sup>th</sup> of March, 2024**



  
**Financial Commissioner (Excise)**  
**Himachal Pradesh**

**Endst. No. DoST&E/FC(E)-Reader/2024/5994-5998** Dated:07-03-2024

**Copy to:**

1. Sh. Anant Ram Verma s/o Sh. Shankar Dass VPO Mair, Tehsil & District Hamirpur, Retail Lic. Unit No. 2, Nerchowk, District Mandi (HP) (Year 2023-24).
2. Collector (Excise), Central Zone, Mandi (HP).
3. Dy. Commissioner State Taxes & Excise, District Mandi, HP.
4. Legal Cell, HQ.  
 IT Cell.

  
Reader