

IN THE HIGH COURT OF JHARKHAND AT RANCHI

W.P. (T) No. 778 of 2015

M/s. ADHUNIK POWER TRANSMISSION LIMITED (formerly known as 'Unistar Galvanisers Fabricators Pvt. Ltd.') and (formerly Neepaz Tubes Pvt. Ltd.), Adityapur Industrial Area, Adityapur, District Saraikela-Kharsawan, through its Authorized Signatory, namely, V. Kali Prasad

... .. Petitioner

Versus

1. The Union of India, through the Commissioner, Central Excise and Service Tax, Sakchi, Jamshedpur
2. Commissioner (Appeals), Central Excise and Service Tax, Main Road, Ranchi
3. Superintendent, Central Excise and Service Tax Range, Adityapur-II, Jamshedpur
4. Inspector, Central Excise and Service Tax Range, Adityapur-I(II), Adityapur, Jamshedpur

... .. Respondents

CORAM: HON'BLE MR. JUSTICE D. N. PATEL
HON'BLE MR. JUSTICE RATNAKER BHENGRA

For the Petitioner: Mr. Sumeet Gadodia
For the Respondents: Mr. Deepak Roshan

07/Dated: 12th August, 2015

Per D.N. Patel, J

1) Counsel for the petitioner submitted that in this petition order at Annexure-1, seizure/detention order dated 9th January, 2015 is under challenge mainly for the reason that the amount for which the seizure order has already been passed is at Rs.29,99,944.20. This is an outcome of two Orders-in-Original. Against the Order-in-Original dated 18.11.2010, writ petition being W.P. (T) No.777 of 2015 was instituted which was dismissed by this Court and legally payable amount at Rs.75,604.00 have already been paid. So far another Order-

in-Original dated 22nd June, 2011 is concerned, writ petition being W.P. (T) No.786 of 2015 was instituted which was allowed by this Court vide order dated 13th July, 2015 and the matter was remanded to afresh decision by Commissioner (Appeals), Central Excise and Service Tax, Ranchi. In this Order-in-Original, the amount involved is Rs.25,19,563.00 + penalty amount of Rs.37,802.00. Thus, this matter has already been remanded to the Commissioner (Appeals) and, therefore, the order of seizure/detention (Annexure 1 to this memo of petition) may kindly be quashed and set aside.

2) Counsel for the respondents submitted that it is true that out of two writ petitions, one was dismissed in which amount at Rs.75,604.00 has already been paid and, so far as another writ petition is concerned, the matter has been remanded for its afresh hearing before the Commissioner (Appeals).

3) Having heard learned counsels for both sides and looking to the facts and circumstances of the case, we, hereby, quash and set aside the seizure/detention order dated 9th January, 2015 which is at Annexure-1 to the memo of this petition, mainly for the reason that this order has been passed on the basis of two Orders-in-Original, as stated herein above, and one writ petition being W.P. (T) No.777 of 2015 was dismissed by this Court and the amount of service tax at Rs.65,604.00 has already been paid. So far another writ petition being W.P. (T) No.786 of 2015 is concerned, it was allowed and the matter has been remanded for its afresh decision by the Commissioner (Appeals). The seizure/detention order at Annexure-1 is, therefore, quashed and set aside.

4) This petition is allowed and disposed of accordingly.

(D. N. Patel, J)

(Ratnaker Bhengra, J)

Manoj/