

**BEFORE  
THE HON'BLE MR JUSTICE T NANDAKUMAR SINGH**

**11.04.2014**

Heard Dr. A.Saraf, learned Sr. counsel appearing for the petitioner and Mr. R.Debnath, CGC appearing for the respondents No. 1 & 4.

Issue notice returnable within 4 (four) weeks. Steps for service of notice of the present writ petition to the respondents No. 2, 3, 5 & 6 by registered post with AD within 3 (three) days.

There is also a prayer for interim. In support of the prayer for interim, learned senior counsel appearing for the petitioner contented that the petitioner under his letter dated 02.04.2014 requested the Assistant Commissioner, Central Excise and Service Tax Division, Shillong for refund of excise duty. It is further stated that before deciding the said request for refund of excise duty under the said letter 02.04.2014, the respondents had taken steps for the implementation of the attachment notice dated 05.03.2014.

It is further submitted by the learned senior counsel appearing for the petitioner-company that if request for refund of excise duty made by the petitioner-company, under the said letter dated 02.04.2012 had been accepted, it will come to Rs. 22.59 lakhs which is the total amount payable as excise duty.

In the above factual backdrop, as an ad interim measure, it is provided that the Assistant Commissioner, Central Excise and Service Tax Division, Shillong shall decide and take decision in pursuance to the said letter dated 02.04.2014 before the next returnable date i.e. 08.05.2014; and till the decision is taken by the Assistant Commissioner, Central Excise and Service Tax Division, Shillong, the impugned notice dated 05.03.2014, may not be given effect to till the next date.

However, liberty is granted to the respondents to file an application for modification/alteration or cancellation of the interim order.

List this case on 08.05.2014.

**JUDGE**

*Sylvana*