HIGH COURT OF CHHATTISGARH, BILASPUR

Order Sheet

**WPT No. 192 of 2023**

Bharat Aluminium Company Ltd. Public Limited Company Having Register Office At 1st Floor, Balco Nagar, Korba Chhattisgarh -495684

**---- Petitioner**

**Versus**

1. Union Of India Through The Secretary, Ministry Of Finance, Department Of Revenue, North Block, New Delhi - 110001
2. Principal Commissioner, Cgst And Central Excise, Manik Bagh Palace, Post Box No. 10, Indore -452014
3. Commissioner, Customs And Central Excise, Central Excise Bhavan, Tikrapara Dhamtari Road, Raipur Chhattisgarh. 492001
4. Central Gst And Excise, Audit Commissioner, Indore, Omega Tower, 5th 32 Mechanic Nagar, Scheme No. 54, (M.P.) 452010.

**---- Respondents**

(Cause-title taken from Case Information System)

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| **28.07.2023** | Mr. Rishabh Jain, Advocate holding the brief of Shri Gopal Swaroop Gupta, Advocate for the petitioner.<br><br>Heard on I.A. No.2, application for exemption from filing of typed copy (page No.29 and 31 to 40 and 42, 43 and 56 to 65 and 73 to 78).<br><br>On due consideration, the application (I.A. No.2) is rejected.<br><br>Learned counsel for the petitioner is directed to file |

typed copy of above stated pages.

Issue notice to the respondents on payment of P.F. by ordinary as well as registered mode.

Also heard on I.A. No. 1 of 2023, an application for grant of stay.

Learned counsel for the petitioner would submit that a show-cause notice was issued by respondent No.3 – Commissioner on 19.01.2015 and thereafter, no action was taken; surprisingly, on 28.6.2023, the petitioner has again been noticed to file response/ reply to the show-cause notice issued in the year 2015 under Central Excise Act, 1942.

Learned counsel for the petitioner has placed reliance upon the judgment passed by the High Court of Mumbai in the case of **ATA Freight Line (I) Pvt. Ltd. vs. Union of India,** reported in **(2022) 1 Centax 32 (Bom.)**, in which it is held in paragraph 24 as under:-

> "**24**. This Court in case of Parle International Ltd. (supra) after considering the identical facts and after adverting to the judgment in cases of Bhagwandas S. Tolani (supra), Sanghvi Re-conditioners Pvt. Ltd. (supra) and Reliance Industries Ltd. (supra) held that that a show- cause notice issued a decade back should not be allowed to be adjudicated upon by the revenue merely because there is no period of limitation prescribed in the statute to complete such proceedings. Larger public interest requires that revenue should

> adjudicate the show-cause notice expeditiously and within a reasonable period. It is held that keeping the show-cause notice in the dormant list or the call book, such a plea cannot be allowed or condoned by the writ court to justify inordinate delay at the hands of the revenue. This Court was accordingly pleased to quash and set aside the show cause notices which were pending quite some time."

The above judgment has been affirmed by the Hon'ble Supreme Court in Special Leave Petition (Civil) Diary No.828 of 2023. It is held in the matter of **ATA Freight Line (I) Pvt. Ltd.** (supra) that a show-cause notice issued a decade back should not be allowed to be adjudicated upon by the revenue merely because there is no period of limitation prescribed in the statute.

Taking into consideration the submission made by the learned counsel for the petitioner, there shall be stay of effect and operation of notices dated 19.01.2015 and 28.6.2023.

Registry is directed to publish the name of Shri Ashutosh Singh Kachhwaha, counsel for respondents No.2 & 3 in the cause-list.

Post this matter along with WPT No.193 of 2023.

**Sd/-**

**(Rakesh Mohan Pandey)**
Judge

Rekha