

HIGH COURT OF CHHATTISGARH, BILASPUR

Order Sheet

WPT No. 242 of 2023

Bharat Aluminium Company Ltd. Public Limited Company Having Registered Office
At 1st Floor, Balco Nagar, Korba (C.G.) 495684. ---- **Petitioner**

Versus

1 - Union Of India, Through The Secretary, Ministry Of Finance, Department Of
Revenue, North Block, New Delhi 110001.

2 – Commissioner, Customs And Central Excise Central Excise Bhavan, Tikrapara,
Dhamtari Road, Raipur (C.G.) 492001. ---- **Respondents**

(cause title is taken from case information system)

18.10.2023	Mr. Gopal Swaroop Gupta and Mr. Rishabh Jain, counsel for the petitioner. Mr. Sourabh Shukla, Advocate holding the brief of Mr. Ashutosh Kachwaha, counsel for respondent No.2. Mr. Shukla would submit that copy of the petition has not been supplied by the petitioner. Learned counsel for the petitioner would submit that copy of the petition would be supplied to respondent No.2 today itself. Learned counsel for the petitioner would submit that in one of the similar matter, interim relief has been granted by this Court to the petitioner vide order dated 17.07.2023 in WPT No.185 of 2023. He

would further submit that in the present case a show cause notice was issued by respondent authorities to the petitioner on 02.02.2012, thereafter, no action was taken and surprisingly, on 22.08.2023 a notice regarding intimation of personal hearing been issued after lapse of 11 years.

Taking into consideration the submission advanced by learned counsel for the petitioner; show cause notice was issued to the petitioner on 02.02.2012 and pursuant to that after 11 years, another notice has been issued to the petitioner on 22.08.2023 by the respondent authorities.

Further considering the fact that in similar matter (WPT No.185 of 2023), interim relief has been granted by this Court by taking into consideration the principle of law rendered by the Hon'ble Supreme Court in the matter of **ATA Freight Line (I) Pvt. Ltd. v. Union of India [(2022) 1 Centax 32(Bom.)**, I am inclined to allow the application (I.A. No.1).

Accordingly, the application (I.A. No.1) is allowed, there shall be stay of effect and operation of show cause notice dated 02.02.2012 and notice of intimation of personal hearing dated 22.08.2023.

Nadim	Mr. Shukla, prays for and is granted two weeks time to file reply. Post this matter along with WPT/185/2023; 186/2023; 192/2023 & 193/2023 in the last week of November, 2023. Sd/- (Rakesh Mohan Pandey) Judge
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