

IN THE HIGH COURT OF JHARKHAND AT RANCHI

W.P.(T) No. 05 of 2023

M/s Renu Raj Enterprises

--- --- Petitioner

Versus

Union of India & others

--- --- Respondents

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CORAM: HON'BLE THE ACTING CHIEF JUSTICE

HON'BLE MR. JUSTICE DEEPAK ROSHAN

For the Petitioners : Mr. N.K. Pasari, Advocate

For the Respondents : Mr. Amit Kumar, Advocate (for CGST)

04/31.01.2023 The vires of Rule 26(2) of the Central Excise Rules, 2002 notified w.e.f. 11.05.2007 vide notification dated 01.03.2007 is under challenge in the instant writ petition along with other reliefs.

Learned counsel for the petitioner submits that the instant rule which seeks to impose penalty is in teeth of the substantive provision of the Parent Act. It is submitted that similar issue has been raised in W.P.(T) No. 5917 of 2016 and other analogous cases. He submits that there are other writ petitions which also raise same issue.

Learned counsel for the Respondent Mr. Amit Kumar is allowed three weeks' time to file counter affidavit.

List this case along with W.P.(T) No. 5917 of 2016 and analogous cases in the week of 20.02.2023, so that petitioner, if so advised, may file reply thereto, in the meantime.

(Aparesh Kumar Singh, A.C.J.)

(Deepak Roshan, J.)