

**IN THE HIGH COURT OF JHARKHAND AT RANCHI**  
**W.P.(T) No. 2499 of 2023**

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M/s. Ridhi Sidhi Enterprises, office at Talgaria Road,  
Budhibinor, Chas, Bokaro through its Proprietor Shri Nikit  
Mittal ... .. **Petitioner**

**Versus**

Union of India and Another ... .. **Respondents**

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**CORAM : HON'BLE MR. JUSTICE RONGON MUKHOPADHYAY**  
**HON'BLE MR. JUSTICE DEEPAK ROSHAN**

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For the Petitioner : M/s. N.K. Pasari, Sidhi Jalan, Advocates  
For the Resp.-CGST : Mr. P.A.S. Pati, Advocate  
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02/03.07.2023 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 have also raised the same issue.

Learned counsel for the respondent-CGST, Mr. P.A.S. Pati is allowed three weeks' time to file counter affidavit.

List this case along with W.P.(T) No. 5917 of 2016 and analogous cases on 17.08.2023, so that the petitioner, if so advised, may file reply thereto, in the meantime.

**(Rongon Mukhopadhyay, J.)**

**(Deepak Roshan, J.)**