

BEFORE THE FINANCIAL COMMISSIONER (EXCISE),

HIMACHAL PRADESH, SHIMLA-09

(Block No. 30, SDA Complex, Shimla-09)

Appeal No. 10/2023

CMA No. 01/2023 in Appeal No. 10/2023

Date of Institution: 02-12-2023

Date of Order: 04-12-2023

In the matter of:

M/s Sunil Khandelwal and Sunil Singh,

Retail Licensee L-2/L-14

New Shimla Unit, District Shimla

.....**Appellant**

Vs

Collector (Excise)-cum- Addl. Commissioner (ST&E),

South Zone, Shimla-09 & Anr

.....**Respondents**

Present:-

1. Shri Vinod Chauhan, Learned Advocate for the Appellant.
2. Shri Wishve Bhaskar ACST&E (Legal Cell) and Shri Amit Kashyap, ASTE&O-cum-Reader o/o Collector (SZ) for the Respondents.

ORDER

1. The present appeal has been filed by the appellant M/s Sunil Khandelwal and Sunil Singh, Retail Licensee L-2/L-14, New Shimla Unit, District Shimla Unit(Year 2023-24), District Shimla HP. The appeal above has been filed under section 68 (2) of the Himachal Pradesh Excise Act, 2011, against the order dated 01-12-2023 passed by the Collector (Excise)-cum- Addl. Commissioner State Taxes & Excise, South Zone. Vide impugned orders, in lieu of default of payment of license fee for the month of October 2023 and, the licensee, being declared defaulter under the provisions contained in condition No. 2.42 of the Annual Excise Announcements, Year 2023-24, the licenses in respect of the vends under New Shimla Unit, above, have been cancelled under section 29 (b) and (c) of the Himachal Pradesh Excise Act, 2011 with immediate effect. The appellant feeling aggrieved by the above order of cancellation of licenses in respect of Unit above, has preferred appeal along with application above with the request to permit him to continue with the Unit above subject to deposit of some remaining license fee and set aside the impugned order above.



2. The matter was listed for preliminary hearing on 02-12-2023. The parties were heard in detail and an interim order dated 02-12-2023 was issued while disposing of the Civil Miscellaneous Application No. 01 filed in the present appeal wherein the appellant had undertaken to deposit the entire pending fee for the month of October 2023 on or before 04-12-2023.

3. The matter was accordingly taken up for hearing, today. The appellant has complied with the undertaking and has deposited the entire pending fee for the default month of October, 2023.

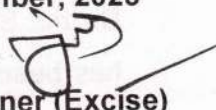
4. In view of above facts, since the appellant has deposited the entire default amount qua New Shimla Unit for the month of October 2023, therefore, the impugned order dated 01-12-2023 passed by the Collector (Excise) South Zone-cum-Addl. Commissioner State Taxes & Excise, Shimla-09 and the consequential proceedings initiated there in are rendered infructuous.

5. In view of dismissal of this appeal, the Miscellaneous Application is also disposed of.

6. All the concerned parties be informed and the file after due completion be consigned to record room.

Announced in open court on this day i.e. 4th of December, 2023

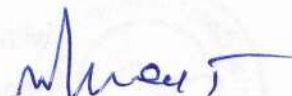



Financial Commissioner (Excise)
Himachal Pradesh

Endst. No. DoST&E/FC(E)-Reader/2023/32679-83 Dated:05-12-2023

Copy for information and further necessary action to:

1. M/s Sunil Khandelwal and Shri Sunil Singh through Prop. Sunil Khandelwal Lic. New Shimla Unit, District Shimla (Year 2023-24), District Shimla.
2. Collector (Excise)-cum- Addl. Commissioner State Taxes & Excise, South Zone, Shimla-09.
3. Dy. Commissioner State Taxes & Excise, District Shimla, Shimla-09, HP.
4. Legal Cell, HQ.
5. IT Cell.



Reader
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