# BEFORE THE FINANCIAL COMMISSIONER (EXCISE) HIMACHAL PRADESH, SHIMLA-171009

Appeal No.: 14 of 2024

With M.A. No. 01 of 2024

(In Appeal No. 14 of 2024)

Date of Institution: 20-06-2024

Date of Order: 27-06-2024

#### In the matter of:-

Ms Saini Bar & Restaurant (L-4 & L-5),

Nagrota Surian, Tehsil Jawali, District Kangra

Through Prop. Sh. Vijay Kumar

Vs

Vs

Collector, North Zone

..... Respondent

## Parties Represented by:

- 1. Shri Praveen Kumar, Advocate, for the applicant/appellant.
- Shri Wishve Bhaskar, ACST&E (HQ) on behalf of the respondent.

## ORDER

1. The present appeal is filed against the order dated 18-05-2024 passed by the Jt. Commissioner State Taxes & Excise-cum-Collector (Excise), North Zone, Palampur, District Kangra (HP). Vide impugned orders, above, the Collector (Excise), the respondent, in exercise of powers contained under section 29 of the HP Excise Act, 2011, has suspended the L-4 & L-5 Licenses of the appellant licensee w.e.f. 18-05-2024 to 31-03-2025. The appellant claims that it has preferred an application u/s 66 (2) of the HP Excise Act, 2011 for composition of offence which is not being entertained by the respondent. Hence, aggrieved, by the impugned order dated 18-05-2024 and non-entertainment of application dated 13-06-2024 filed u/s 66 (2) by the Collector (North Zone), the appellant has preferred the present appeal under section 68 (2) of the Himachal Pradesh Excise Act, 2011.



2. The parties have been heard. Without going into the merits of the impugned order, as prayed by the appellant and agreed on behalf of

the respondent, the respondent to entertain and dispose of the application (Annexure A-1), preferably within three weeks, claimed to have been filed before him under section 66 (2) of the HP Excise Act, 2011. Parties be informed accordingly.

3. Be listed after three weeks.

John !

**Financial Commissioner Excise** 

**Himachal Pradesh** 

Endorsement No. EXN/FC(Excise)-Reader/2024 16725 Dated: -06-2024

#### Copy for information to:

 M/s Saini Bar & Restaurant, Nagrota Surian, (L-4& L-5) tehsil Jawali, District Kangra, H.P.

 Collector (Excise)-cum-Jt. Commissioner (STE), North Enforcement Zone, Palampur, District Kangra, HP.

3. Legal Cell (HQ).

Reader to the Financial Commissioner (HP)

17 cell



The Collector (Excise) cum Joint Commissioner State Taxes and Excise (North Zone) HP Palampur

Subject: - Application for composition of an offence in pursuance of case no. 01/2024-25 against M/s Saini Bar and Restaurant L-4 and L-5 Nagrota Surian Tehsil Jawali District Kangra.

App under Act 66, (2) U/s 66(2) of the Excise act 2011

Sir.

The applicant respectfully submits as under :-

- That the applicant is proprietor of M/s Saini Bar and Restaurant situated at NagrotaSurian Tehsil Jawali District Kangra.
- 2. That on 14/05/2024 the inspection was carried out by the team ACST & E (Excise) RD Nurpur and the said premises of M/s Saini Bar and Restaurant were sealed on the following the irregularity and discrepancies:
  - a. The 14 cases of Jamaica Rum bottles were found without batch number.
  - b. 3 bottles of DSP Black, 5 Bottles Royal Stag, 2 bottles VAT 69 and 500 mlsRed Label were found excess than that of stock.
  - c. 23 empty pints and 14 nips of CL were found in the sale counter of the Bar.
  - d. 2 bags of Caps of Qaurts, Pints and Nips were found at the counter.
- That the order has been passed by your goodself exercising the powers contained u/s 29 of the act the licence on form L-4 and L-5 were suspended with immediate effect from 18/05/2024 to 31/03/2025.
- 4. That the aforesaid bar and restaurant is only means of livelihood to the applicant to support himself and his family members and due to the suspension of the L-4 and L-5 license the applicant is suffering great hardships.
- That I accept my offence and I assure that I will not commit such offence again in the future. This is my first mistake.

6. That the applicant wants to composite the offence before your goodself and undertakes to pay whatever penalty is imposed by your goodself.

7. It is, therefore, respectfully prayed that the permission may kindly be granted for the composition of the offence very soon as well as possible.

Applicant May h

Vijay Kumar son of Sh. Ramesh Chand M/s Saini Bar Restaurent Nagrota Surian Distt. Kangra HP

Attated to be true copy

Rower Sharmy