

**BEFORE THE FINANCIAL COMMISSIONER (EXCISE)  
HIMACHAL PRADESH**

(Block No. 30, SDA Complex Shimla-171009)

Appeal No.: 11/2025  
Date of Institution: 29-08-2025  
Date of Order: 26-09-2025

**In the matter of:**

M/s Ian Macleod Distillers Pvt. Ltd.,  
A-2, A-3 and A-4 Industrial Area, Village Pandoga,  
District Una, Himachal Pradesh ..... **Appellant**  
**Vs.**  
Collector (Excise) - cum – Joint Commissioner  
Of State Taxes & Excise, North Zone, Palampur,  
District Kangra, HP. .... **Respondent**

**Parties Represented by:**

1. Sh. R.V. Subramanian, Authorised Signatory for the Appellant.
2. Sh. Rakesh Rana, Deputy Director (Legal), O/o CST&E, HQ alongwith Sh. Suresh Kumar, ASTEO (Excise), RBL, Mehatpur, District Una, on behalf of the Respondent.

**ORDER**

**(Appeal under Section 68(2) of the HP Excise Act, 2011)**

1. The present Appeal was being preferred under Section 68 of the Himachal Pradesh Excise Act, 2011 against the order dated 07-05-2025 passed by the Ld. Collector (Excise), North Zone, Palampur, HP, whereby the license of the Appellant had been cancelled under Section 29(c) of the Himachal Pradesh Excise Act, 2011, and had been allowed to retain with subject to the



payment of the composition fee of Rs. 1,00,000/- Under Section 66(2) of the Act *ibid*.

The Learned representative for the Appellant has submitted that the Appellant does not wish to pursue the present appeal and seeks to withdraw the same.

The applicant has also informed that the penalty amount of ₹ 1, 00, 000/- imposed under Section 66(2) of the Himachal Pradesh Excise Act, 2011, vide impugned order dated 07-05-2025, passed by the Collector (Excise), North Zone, Palampur, stands deposited into the Government treasury vide HIMGR-A25H215163 dated 18-08-2025.

2. Sh. Rakesh Rana, Deputy Director (Legal), on behalf of the Department submitted that the right to pursue or withdraw an appeal lies solely with the Appellant and the decision to withdraw the appeal signifies that the Appellant is no longer willing to contest the order dated 07-05-2025, and is ready to abide by the impugned order. The representative on behalf of the Department further submitted that upon such withdrawal, the Appellant shall be deemed to have accepted the said order unconditionally and shall be estopped, by his own act and conduct, from re-agitating the same matter in any further proceedings.
3. The appeal, in view of the above applications from the Appellant and in terms of submissions by the Department is **dismissed as withdrawn**.

Let a copy of this order be supplied to all concerned and the file, \*after due completion, be consigned to the record room.



Announced on this day i.e. 26<sup>th</sup> September, 2025.

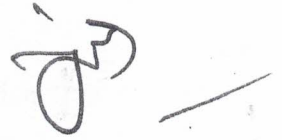


**Financial Commissioner (Excise)  
Himachal Pradesh**

**Endst. No.:** EXN/Fin.Comm.(Excise)/Reader-2025/ 24884-89 **Dated:** 26-09-2025

Copy forwarded for information and further necessary action:

1. M/s Ian Macleod Distillers India Pvt. Ltd., A-2, A-3 and A-4 Industrial Area, Village Pandoga, Tehsil Haroli, District Una, HP.
2. Collector (Excise)-cum-Joint Commissioner State Taxes & Excise, NZ, Palampur, HP.
3. Dy. Commissioner State Taxes & Excise, District Una, HP.
4. Legal Cell, HQ.
- ✓ 5. IT Cell, HQ.
6. Guard file.



**Financial Commissioner (Excise)  
Himachal Pradesh**

