

राजस्थान कर बोर्ड, अजमेर।

Excise Revision No.473/2014/Barmer.....
Sh. Kamal Singh Vs Sh. Mahendra Singh and Commissioner, Excise Department, Udaipur.

उनवान -

तारीख हुक्म	हुक्म या कार्यवाही मय इनीशियल जज	नम्बर व तारीख अहकाम जो इस हुक्म की तामील में जारी हुए
11.03.2015	<p align="center"><u>Divisional Bench</u> <u>Sh. Rakesh Srivastava, Chairman</u> <u>Sh. Madan Lal, Member</u></p> <p>Case was heard. Sh. D.P .Goswami for Sh. Mahendra Singh requested that Senior Advocates for the respondent are engaged in the proceedings of the Hon'ble Rajasthan High Court. Thus, requested that case should be adjourned.</p> <p>Learned Advocate Sh. Mukesh Bhargav for Kamal Singh opposed the idea and argued that delay tactics are being observed time and again by the Learned Adovcates for the respondent in hearing.</p> <p>It was observed that hearing will carry on after mutual consent in both parties.</p> <p>Learned Advocate Sh. Mukesh Bhargava argued that <i>prima faci</i> case is in favour of his client as Sh. Mahendra Singh is convicted by Additional Chief Judicial Magistrate, Beawar under the Rajasthan Excise Act, and this fact was concealed in the application form of Licence. Thus, specific provisions of Section 34(d) read with (ii) and (iii) conditions stipulated in the application form prohibits him for being eligible for the licence.</p> <p>On the other hand Sh. D.P.Goswami Learned Advocate for Sh. Mahendra Singh and Sh. R.K.Ajmera opposed the arguments advanced by Sh. Bhargava.</p> <p>Sh. Bhargava objected Sh. D.P.Goswami to appear on behalf of respondent as he is on the roll of the Commissioner, Excise Udaipur. He emphasized as to non eligibility to appear where the Commissioner, Excise is a party in the case.</p> <p>Sh. V.K.Pareek and Sh. O.P. Dosaya, Advocate also intervened and also supported the points raised by Sh. Bhargava, Advocate for the revisionist as <i>amus curie</i>.</p> <p>Since, this question is of legal importance hence, case sougth to be adjourned, requested by Sh. Goswami. Sh. Bhargava agreed for the adjournment but requested to protect interest of the revisionist as Commissioner, Excise Department, Udaipur has advertised to renew validity of the licence for the same.</p> <p align="right">Cont.....2</p>	

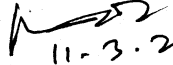
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In the interest of justice, it ^{is} deemed proper to direct the Commissioner Excise to restrain to renew the licence, till 31.03.2015 or up to decision in the case by this Court whichever is earlier as adjudication to legality is pending before this Court.

Fix the case for hearing on 12.3.2015 for adjudication as to eligibility of appearance of Sh. D.P.Goswami on behalf of respondent.

Order pronounced in open Court.


11.3.2015
(Madan Lal)

Member


(Rakesh Srivastava)

Chairman