

**BEFORE THE COMMISSIONER STATE TAXES & EXCISE-CUM-  
FINANCIAL COMMISSIONER (EXCISE),  
HIMACHAL PRADESH**

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

Appeal No.:15 of 2024

With CMA No.: 01/2024 in 15 of 2024

Date of Institution: 25-06-2024

Date of Order: 26-06-2024

**IN THE MATTER OF: -**

M/s Dixit Negi S/O Sh. Kanwar Singh Negi,

R/o Village Kelvi-Lohana, P.O. Marog,

Tehsil Chopal, District Shimla, H.P.

(Lic. Sainj Unit, District Shimla, Year 2024-25).....Appellant

Vs

1. Collector (Excise), South Zone,  
Shimla-05.

2. Deputy Commissioner State Taxes & Excise,  
District Shimla, Shimla-09, (HP).

.....Respondents

**Parties represented by:**

1. Shri Jagat Pal, Learned Advocate for the appellant.
2. Shri Wishve Bhaskar, ACST&E (HQ) along with S/Shri Rahul, ACST&E (Excise) and Hans Raj, AST&EO, District Shimla, on behalf of the respondents.

**ORDER**

1. The appellant has filed the present appeal under section 68(2) of the Himachal Pradesh Excise Act, 2011 against the order, dated 20-06-2024, passed by the Collector (Excise)-cum-Addl. Commissioner State Taxes & Excise, South Zone, Shimla-05, (HP).
2. The brief facts in the case are that the appellant failed to submit security amount equal to 6% of the bid offered and it also failed to deposit the full license fee for the months of April and May, 2024. For the violation of provisions contained under section 29 (b) and (c) of the HP Excise Act, 2011 and Condition No. 2.30 and 2.44 of the ANNUAL EXCISE

ANNOUNCEMENTS 2024-25, the Collector (Excise), vide impugned orders, above, in exercise of the powers contained under section 29 of the HP Excise Act, 2011, cancelled the L-2/L-14 Licenses of the appellant in respect of Sainj Unit, District Shimla. Aggrieved by the impugned orders above, the appellant preferred the present appeal. The appellant also filed an application requesting, therein, to allow him to run the cancelled Unit subject to deposit of entire pending license fee along with FDR in lieu of 6% security, on or before 26-06-2024. In order to provide the opportunity of being heard, the parties were accordingly called for hearing on 25-06-2024, itself.

2. Shri Jagat Pal, Learned Advocate appeared for the appellant on 25-06-2024 at 01:00PM. He admitted that security amount equal to 6% of the Bid/Tender offered by the appellant licensee, during the course of allotment of retail Excise Vends by Auction-cum-Tender for the year 2024-25, is yet to be submitted. Learned Counsel for the appellant, further admitted that the above security amount was to be deposited by 15<sup>th</sup> of April of this financial year. It was also admitted for the appellant that license fee for the months of April and May, 2024 has not been paid. Nevertheless, the Counsel for the appellant expressing the willingness to continue with the Unit sought time to prove his bonafide. Accordingly, directing the appellant to prove its bonafide, the matter was adjourned till 04:00PM on 25-06-2024, but none appeared for the appellant. Affording more opportunity, the case was again listed for the day at 05:00PM, but, again, none appeared for the appellant. The appellant was even granted an extended opportunity and was directed to appear on 26-06-2024 at 10:00AM; but none appeared for appellant.
3. In view of above facts and non-prosecution of the case by the appellant, the appellant has failed to prove its bonafide and, therefore, the appeal is liable to be dismissed and is dismissed accordingly.
4. Miscellaneous application(s), if any, shall also stand disposed of accordingly.
5. Inform the parties accordingly.

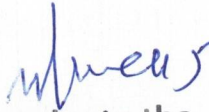
**Financial Commissioner (Excise)**  
**Himachal Pradesh**

Endorsement No. EXN/FC(E)-Reader/2024/16603-06

Dated:26-06-2024

Copy for information to:

1. M/s Dixit Negi, M/s Dixit Negi S/O Sh. Kanwar Singh Negi, R/o Village Kelvi-Lohana, P.O. Marog, Tehsil Chopal, District Shimla, H.P. (Lic. Sainj Unit, District Shimla, Year 2024-25).
2. Collector (Excise)-cum-Addl. Commissioner (STE), South Zone, OAC, MC Parking Building, near ISBT Crossing, Tutikandi, Shimla-05.
3. Dy. Commissioner (STE), District Shimla, Shimla-09.
4. Legal Cell (HQ).

  
Reader to the  
Financial Commissioner (Excise)  
Himachal Pradesh.