

**BEFORE THE FINANCIAL COMMISSIONER (EXCISE) -CUM-  
COMMISSIONER OF STATE TAXES AND EXCISE, HIMACHAL PRADESH,  
SHIMLA-09**

Appeal No.:20 of 2021-22

Date of Institution: 22-02-2022

Date of Order: 24-03-2022

**In the matter of: -**

M/s Neeraj Singh & Co. Licensee L-14, Unit No. 127, Nareti, Shahpur, Distt. Kangra, H.P. Through Partners Neeraj Singh, Varinder Singh and Manoj Kumar  
..... **Appellants**

Versus

1. Collector (Excise), North Zone, Palampur, District Kangra (HP).
2. Deputy Commissioner State Taxes & Excise, Kangra at Dharamshala.

.....**Respondents**

**Present:** Ms Kiran Dhiman, Advocate for the Appellant.

Shri Sandeep Mandyal. Law Officer for the Respondents.

**ORDER**

1. This order shall dispose off an Appeal filed under section 68(2) of the Himachal Pradesh Excise Act, 2011 against the order dated 18.02.2022 passed by the Collector (Excise) North Zone, Palampur whereby the Collector (Excise) North Zone, Palampur suspended the license of L-14 vend Nerti, District Kangra with immediate effect under Section 29 of the HP Excise Act, 2011, till the investigation report is received from the Police.
2. It was argued on behalf of the Appellant that the impugned order is non-speaking and the same has been passed without any reason. It was further argued that the impugned Order has been passed without enquiring into the veracity of the allegations leveled against one of the partner.
3. It appears from the record that all the partners namely S/Shri Neeraj Singh, Virender Singh and Manoj Thakur of the Appellants firm in



question i.e. M/s Neeraj Singh & Co are arrayed as co-accused in FIR No. 08/2022 dated 21.01.2022 under Section 39(1) (a) of HP Excise Act and under Sections 308,486,420,467,468, 471 and 120B IPC and investigation of this case is still undergoing.

4. The perusal of the impugned order also shows that the Collector has suspended the license till the completion of the investigation with respect to vend L-14 Nerti, Kangra. Notably, the Appellant firm is also holding licenses with respect to other units in District Kangra and also in District Chamba.
5. After hearing the parties and the perusal of the record in the peculiar facts and circumstances of the case in my opinion the impugned order dated 18.02.2022 is passed without assigning any reasons in cursory manner that too without appreciating the statement of the salesman of the vend L-14 Nerti, Kangra recorded by the Department Officials vis-a-vis the contents of the FIR No. 08/2022 dated 21.01.2022 under Section 39(1)(a) of HP Excise Act and under Sections 308, 486, 420, 467, 468, 471 and 120B IPC and the gravity and seriousness of the offences thereof and its effect on the licenses issued in favour of these persons with respect to other vends located in District Kangra and District Chamba in the light of the terms and conditions of the license, which the licensee otherwise undertook to abide.
6. Furthermore, the license cannot be suspended till the receipt of investigation report especially when after completion of the investigation report the same is required to be submitted in the Criminal Court for trial for ascertaining its genuineness and truthfulness in accordance with the Code of Criminal Procedure. The impugned order is also silent about the factum of S/Shri Neeraj Singh, Virender Singh and Manoj Thakur partners of M/s Neeraj Singh & Co. as co-accused and its effect on the licenses issued in respect of other vends located in District Kangra as well as in District



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Chamba especially when they are prima-facie involved in a serious offences.

7. Therefore, keeping in view the facts stated as above, the impugned order dated 18.02-2022 is set-aside and the case is remanded back with the directions to the Collector (Excise) North Zone, Palampur to pass speaking and reasoned order without being influenced by the observations made hereinabove within a period of 2 days. The appeal is disposed off accordingly. In view of the disposal of the appeal, the application for stay is dismissed as having become in fructuous.

Let the copy of this order be supplied to all concerned. The file after due completion be consigned to record room.

Announced on 24<sup>th</sup> of March, 2022.



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

**Endst. No. DoSTE/FC (Excise)-Reader/2021-22/ 8132-37 Dated: 24.03.2022**

**Copy for information to:**

1. M/s Neeraj Singh & Co. Licensee (L-14 Vend Nerti) Unit No-127  
Shahpur, District Kangra, 176 206.
2. The Collector (Excise)-cum- Jt. Commissioner, State Taxes &  
Excise, (North Zone), Palampur, Kangra Himachal Pradesh, 176 061
3. The Addl. CST&E (D), HQ, Shimla-09.
4. Dy. Commissioner (ST&E), District Kangra, at Dharamshala  
(HP), 176 215.
5. Ms Kiran Dhiman, Advocate for the Appellant.
6. Shri Sandeep Mandyal. Law Officer (Legal Cell) (HQ).

**Reader to  
Financial Commissioner (Excise),  
Himachal Pradesh, Shimla**