

04. 31.08.2017 Heard Mr.B.P.Mohanty, learned counsel for the petitioner, Mr.S.Ray, learned counsel for Opp. Party Nos.1 and 2 and Mr.Ch.S.Mishra, learned Sr. Standing Counsel for the Central Excise Department.

It is the admitted case between the parties that this Court was dealt with the issue of levy of Central Excise Duty on coal with effect from 01.03.2011 and by order dated 31.07.2015 passed in W.P.(C) No.6034 of 2013 came to hold as follows :

6. Accordingly, the notice dated 07.03.2015 issued by the Mahanadi Coalfields Limited under Annexure-1 is quashed with liberty to the Mahanadi Coalfields Limited to issue an appropriate notice indicating that all future sales of coal, excise duty shall be levied in the manner as directed by the Central Excise Authority and collection of such excise duty shall be subject to the outcome of the appeal to be filed by the Mahanadi Coalfields Limited against the adjudicatory order.

In view of the aforesaid earlier direction issued by this Court, the impugned notification dated 21.10.2015 issued by the Mahanadi Coalfields Limited under Annexure-1 appears to be in violation of the same.

Accordingly, the writ application is allowed in terms of the aforesaid direction and the impugned notification dated 21.10.2015 under Annexure-1 is quashed and the subsequent supplementary invoices issued thereunder in Annexure-2 series are also quashed. The Mahanadi Coalfields Limited is at liberty to proceed in accordance with the earlier direction of this Court dated 31.07.2015 passed in W.P.(C) No.6034 of 2013 and to desist from repeatedly issuing notice which are not in conformity with such direction.

Urgent certified copy of this order be granted on proper application.

I.Mahanty, J

K.R.Mohapatra, J.

05. 31.8.2017 Misc. Case No.7427 of 2016
In view of the order passed today in W.P.(C) No.8054 of 2017, this Misc. Case is disposed of.

I.Mahanty, J.

K.R.Mohapatra, J.