

**Case No.49/2014**

**Ms. Alka Malik Vs Commissioner (Excise) & Anr.**

11.08.2015

Present : Shri Rajender Gulati, Counsel for the Appellant.  
          : Shri Shyam Sunder, Counsel alongwith Shri Sunil Attal, Inspector for the Respondents.

1. Counsel for the Respondents states that it is the fact that goods were transported without the transport permit. The grievance of the appellant is that his shop has been lying closed since 28.07.2011.
2. Counsel for the Appellant states that as per Section 72 (7), the appeal should have been decided within one year.
3. The Counsel for the appellant prays for de-sealing of the premises. Counsel for Respondents states that he has no objection to the de-sealing since the entire stock has already been removed. Therefore, de-sealing may be allowed.
4. In view of the above, the case is however, remanded back to the Commissioner (Excise) to take a decision on licenses within 20 days since the Commissioner (Excise) is the competent Authority for grant of license. The case is disposed off accordingly.
5. File be consigned to record room after completion.

**(Naini Jayaseelan)**  
**Financial Commissioner**  
**Delhi**