

SUPREME COURT OF INDIA

Excise Superintendent

Vs.

Deluxe Bar

C.A.Nos.5993-6068 of 1997

(Dr.A.S.Anand , C.J., R.C.Lahoti and Shivaraj V.Patil JJ.)

06.12.2000

ORDER

The Text below is only a summarized version of the order pronounced

Respondent were holders of wholesale license, retail license, bar license, storage license and distributor license which were issued for period of five years. License fee enhanced and State demanded enhanced license fee in middle of Excise Year. Rule 24 and 25 speak of annual license fee for an Excise year which is a period of twelve months. Supreme Court held that once license fee is enforced at commencement of Excise year the right cannot be put in jeopardy during the subsistence of Excise year concerned.