

28.06.2021
p.b.
Sl. No.37.

W.P.A. 10618 of 2021

Shri Sanjoy Deb, Proprietor of
M/s. Sowallow Enterprise
Vs.
Union of India & Ors.

(Via Video Conference)

Mr. Arijit Chakraborty.
.....for the petitioner.

Mr. Kausik Kanti Maiti.
.....for the respondents.

Mr. Phiroze Edulji,
Mr. Amal Kumar Datta.
.....for the Union of India.

Heard the learned advocates appearing for the parties.

The grievance of the writ petitioner in this writ petition is against sitting over his reply/objection dated 19th April, 2021 against the show-cause notice dated 18th February, 2021 issued by the respondent custom authorities concerned under Section 124 read with Section 28(4) of the Customs Act, 1962. The petitioner seeks relief under this writ jurisdiction by directing the respondent authorities concerned to dispose of his reply/objection to the aforesaid show-cause notice.

A point has been taken by Mr. Maiti, learned advocate appearing for the respondent Custom authorities that though the notice has been issued by the Directorate of Revenue Intelligence (DRI) the said reply/objection has to be considered by the Additional/Joint Commissioner of Customs (Preventive).

This Court shall not go into the merit either of the show-cause notice or of the reply/objection to the show-cause notice since the respondent authorities concerned till date has neither rejected nor accepted the said objection and it is still pending before the respondent no.3.

This Court grants limited relief to the petitioner by directing the respondent authorities concerned to consider and dispose of the aforesaid reply/objection dated 19th April, 2021 against the show-cause notice, in accordance with law and by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner or his authorised representatives, within eight weeks from date since Mr. Maiti is representing the Custom and this order is being passed in his presence he shall communicate this order to his client.

Needless to mention that this Court has not gone into either the legality or validity of the show-cause notice or merit of the reply to the show-cause notice and the respondent authorities concerned are free to decide the

case of the petitioner strictly on merit of the case in accordance with law.

After passing the order, Mr. Maiti submits that show-cause notice has been transferred to call book.

Accordingly, the application being WPA 10618 of 2021 is disposed of with the aforesaid direction.

(Md. Nizamuddin, J.)