

S/L 10
05.10.2021
Court. No. 2
cm

WPA 11532 of 2021
M/s. Nancy Overseas,
Vs.
The Chief Commissioner of Customs &
Central Excise, East Zone, Kolkata & Ors.
(Through Video Conference)

Mr. Pradip Kumar Das
Mr. Subrata Mukherjee
Mr. Aniket Chowdhury
.... For the Petitioner
Mr. Kaushik Dey
Mr. Tapan Bhanja
.... For the Respondents.

Heard both the parties. In this matter, petitioner has challenged the impugned order of the respondent authority dated 25th June, 2021 being Annexure P-2 of the writ petition relating to provisional release of the goods in question under Section 110A of the Customs Act, 1962. Considering the submission of the parties, I am not inclined to grant any relief to the petitioner since the impugned order is an appealable order under the Statute and the petitioner is entitled under the law to file appeal against the impugned order before the Commissioner of Customs. Liberty is granted to the petitioner to file appeal before the Appellate Authority concerned within three weeks from date and if such appeal is filed within stipulated time herein respondent authority shall not raise the point of limitation and the respondent/Appellate Authority shall make endeavour to dispose of the same expeditiously.

This writ petition being WPA 11532 of 2021 is disposed of.

(Md. Nizamuddin, J.)