22.12.2021-
p.b.
Sl. No.34.

W.P.A. 20530 of 2021

M/s. Technico (India) Pvt. Ltd.
Vs.
Union of India & Ors.
(Via Video Conference)

Ms. Mou Saha.
…….for the petitioner.

Heard learned advocate appearing for the petitioner.

The affidavit of service filed in Court today be kept with the record.

None appears on behalf of the respondents.

In this matter, petitioner has challenged the impugned provisional attachment order dated 1st December, 2021. Petitioner submits that against the impugned adjudication order, the appeal is already pending before the Customs Excise Service Tax Tribunal being Appeal No.7563 of 2017 and petitioner further submits that predeposit for filing such appeal has already been made by the petitioner. Petitioner submits that during the pendency of the appeal, it came to know that the respondent concerned has made provisional attachment of the bank account in question of the petitioner on 1st December, 2021 and submits that as per relevant provision of the statute on filing of appeal and making predeposit of the demand arise on the adjudication order no steps for recovery of the adjudicated amount should be taken and in this regard, petitioner has filed an application before the learned Tribunal on 10th December, 2021 being Annexure P-8 to the writ petition.

Considering the submission of the petitioner, this writ petition is disposed of by directing the learned Tribunal to consider and dispose of the pending application made by the petitioner for stay of demand arising out of the impugned adjudication order in accordance with law and by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner and or its authorised representatives, within two weeks from the date of communication of this order.

With this observation and direction, this writ petition being WPA No.20530 of 2021 is disposed of.

(Md. Nizamuddin, J.)