

20.07.2021

p.b.
Sl. No.1.

W.P.A. 986 2021

Suparna Karmakar
Vs.
Union of India & Ors.
(Via Video Conference)

Mr. Sagar Bandopadhyay,
Mr. Abhishek Banerjee.
.....for the petitioner.

Mr. K. K. Maiti,
Mr. Tapan Bhanja.
.....for the Customs Authority.

In this matter, the petitioner has challenged the impugned seizure order dated 20th November, 2017 and the impugned show-cause notice dated 26th April, 2018 and the adjudication order dated 31st July, 2019 by filing this writ petition in April, 2021.

It appears from record that the petitioner has challenged the impugned order of adjudication after considering the case of the petitioner both on merit and on the point of limitation and on the ground of delay and by discussing the matter in detail in its order. The petitioner could not deny that the aforesaid impugned order dated 7th January, 2021 is an appealable order. The petitioner himself has admitted in course of submission that the order of the authority is appealable but he could not file the appeal in time. Petitioner wants this Court to condone

the delay in filing the appeal before the Appellate authority. Apart from the above fact, this writ petition was filed in April, 2021 and he wants this Court to grant him relief of not giving effect to the seizure order passed on 20th November, 2017 and show-cause notice issued on 25th April, 2018 and the order of the adjudicating authority dated 31st July, 2019 without explaining as to what prevented him from challenging the aforesaid impugned seizure order of 2017 and notice dated 25th April, 2019 before the writ court immediately if at all those orders and notices were illegal. Even the present order dated 7th January, 2021 is also an appealable order.

Considering the facts as appears from record and in view of the availability of alternative remedy to the petitioner by way of appeal under the statute, I am not inclined to entertain this writ petition and, accordingly, this writ petition is dismissed without calling for affidavits. Dismissal of this writ petition, however, will not prevent the petitioner from availing the alternative remedy before the appropriate forum in accordance with law and the appellate authority will decide the case on its own merit and strictly in accordance with law.

Accordingly, W.P.A. 986 of 2021 is dismissed.

(Md. Nizamuddin, J.)