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ORDER SHEET
GA 1 OF 2021
WPO 256 OF 2018
IN THE HIGH COURT AT CALCUTTA
COONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

M/S MSC AGENCY (INDIA) PVT. LTD. & ANR.
VERSUS
UNION OF INDIA & ORS.

BEFORE:

The Hon'ble JUSTICE RAJASEKHAR MANTHA

Date : 4th August, 2021.

APPEARANCE:

Mr. Sayan Ganguly, Adv.
Ms. Mudrika Khaitan, Adv.
...for the Petitioners

Mr. Uday Sankar Bhattacharya, Adv.
Mr. Bhaskar Prasad Banerjee, Adv.
...for the respondents

The Court : Sufficient grounds have been made out explaining the absence of the petitioner on 19th June, 2021. WPO No. 256 of 2018 is restored to its original file and number.

It appears that the final order of assessment has been passed on dated 28th February, 2018 and an appeal lies therefrom under Section 129(a) of the Customs Act, 1962 before the Customs, Excise and Service Tax Appellate Tribunal. It is an efficacious and alternative remedy.

Reserving liberty to the petitioner to approach such Tribunal, the writ petition is disposed of.

It is made clear that this Court has not entered into merits of any of the contentious of the petitioner and all points are kept open to be decided by the said Tribunal.

The petitioner may approach the Tribunal within a period of 45 days from date.

WPO No. 256 of 2018 is disposed of.

(RAJASEKHAR MANTHA, J.)

Sbghosh