

OD-28 & 29

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction (Income Tax)
ORIGINAL SIDE

CUSTA/38/2019
IA No.GA/2/2020 (Old GA/15/2020)

THE COMMISSIONER OF CUSTOMS
(PREVENTIVE), W.B., KOLKATA
-Versus-
MD. RIJAUL BISWAS, PRIPRIETOR OF
M/S. MADHUMITA INTERNATIONAL

CUSTA/38/2019
IA No.GA/1/2019 (Old GA/2959/2019)

THE COMMISSIONER OF CUSTOMS
(PREVENTIVE), W.B., KOLKATA
-Versus-
MD. RIJAUL BISWAS, PRIPRIETOR OF
M/S. MADHUMITA INTERNATIONAL

Appearance:
Mr. N. K. Chowdhury, Adv.
...for the respondent.

BEFORE:

The Hon'ble JUSTICE T.S. SIVAGNANAM

-And-

The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA

Date : 8th December, 2021.

The Court : We have heard Mr. N. K. Chowdhury, learned
counsel for the respondent.

This petition has been filed by the revenue to condone
the delay of 388 days in filing the appeal. The matter was listed
on 7th December, 2021 and none represented the

appellant/department. We also noted from the order sheet that on the two earlier occasions, i.e., 11th January, 2021 and 6th July, 2021 none appeared for the appellant.

It is submitted by the learned counsel for the respondent that even today there is no appearance on behalf of the appellant. Hence, the petition is dismissed for non-prosecution.

Consequently, the appeal also stands dismissed and the substantial questions of law are left open.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)