

28-03-2022
Item No.16
Subrata

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

WPA No.5096 of 2022
M/s. P.S. Shipping & Logistics & Ors.
-vs-
Joint Commissioner of Customs (Airport) & Ors.

Mr. Anurag Bagaria ...for the petitioners

Mr. Kaushik Dey
Mr. Tapan Bhanja ...for the customs

Heard learned advocates appearing for the parties.

In this writ petition, petitioners have challenged the impugned show-cause notice dated December 3, 2020 (Annexure P1, p.24) under section 124 of the Customs Act, 1962 issued by the Joint Director, Directorate of Revenue Intelligence (DRI), Kolkata Zonal Unit.

It appears from record that petitioners have filed objection/representation against the aforesaid impugned show-cause notice challenging the jurisdiction of DRI authority concerned by relying on a judgement of the Supreme Court in the case of Canon (India) Pvt. Ltd. v. Commissioner of Customs, reported in *2021 (376) E.L.T. 3 (SC)* which, according to the petitioners, is still pending.

It is submitted on behalf of petitioners that the objection to the aforesaid show-cause notice is a preliminary one which is to be decided first by considering the aforesaid representation before proceeding further in the impugned proceeding.

Mr Dey, learned advocate appearing for the respondent authority concerned, submits that this writ petition is premature and it should not be entertained at this stage when the petitioners themselves have filed the objection to the impugned show-cause notice, respondent authority concerned should be granted scope to consider and dispose of the same.

Considering the submission of the parties, this writ petition being **WPA No.5096 of 2022 is disposed of** by directing the respondent authority concerned to consider and dispose of the petitioners' representation/objection taking preliminary objection to the jurisdiction of the officer concerned in issuing the impugned show-cause notice by relying on the Canon (India) Pvt. Ltd.'s case (supra), in accordance with law and by passing a reasoned and speaking order, after giving opportunity of hearing to the petitioners or their authorised representative, within four weeks from the date of communication of this order before proceeding any further in the matter.

It is recorded that this court has not gone into the merits of the objection/representation of the petitioners filed against the impugned show-cause notice and the respondent authority concerned, while considering the petitioners' representation/objection, will act strictly in accordance with law.

[Md. Nizamuddin, J]

