

10.05.2022
rc/ct.no.02
Item No.38

WPA No. 7403 of 2022
Charan Singh
Versus
Deputy Commissioner of Customs, Special
Investigation Branch (Port) & Ors.

Mr. Mainak Bose
Mr. Shakeel Mohammed Akhter
...for the Petitioner
Mr. K.K.Maity
Mr. Tapan Bhanjafor the Customs Authority

Heard learned counsel appearing for the parties.

In this writ petition petitioner has challenged the impugned intimation dated February 07, 2022 being Annexure -P/8 to the writ petition intimating the petitioner extension of time for issuance of show cause notice in question for a further period of six (6) months from February 09, 2022 on the ground that the same was issued without prior intimation to the petitioner in violation of first proviso to Section 110(5) of the Customs Act, 1962.

On perusal of the impugned intimation dated February 07, 2022 I find that the extension was made before the statutory period of six months and further on perusal of the aforesaid provisio I find that the affording of personal hearing to the petitioner is not required before extension and what it requires is that the Officer concerned should have sufficient reason.

The petitioner contends that the respondents concerned have already taken a decision and extended the time to issue show cause notice before the intimation.

Considering the submission of the parties this writ petition being WPA No. 7403 of 2022 is disposed of by granting liberty to the petitioner to make objection/representation against the aforesaid intimation dated February 07, 2022 within 10 days from date and taking all points raised in this writ petition and if such representation is made by the petitioner within the time stipulated herein, the respondents concerned shall consider and dispose of the same in accordance with law and pass a reasoned and speaking order after giving opportunity of hearing to the petitioner or its authorised representative within three (3) weeks from the date of making such representation.

With these observations and directions this writ petition being WPA No. 7403 of 2022 stands disposed of.

There shall be, however, no order as to costs.

Urgent certified website copy of this order, if applied for, be furnished to the parties upon compliance of necessary formalities.

(Md. Nizmuddin,J)