

08.12.2022

Sl no. 7

Ct no. 2

P.M.

WPA 26160 OF 2022

Emery Marketing Private Limited

- Vs -

**The Principal Commissioner of Customs
(Port), Kolkata & Ors.**

Mr. Arnab Chakraborty,
Mr. Aniket Chaudhury

.... for the petitioner

Mr. Kaushik Dey,
Mr. Tapan Bhanja

... for Customs authority

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned show-cause notice dated 12th October, 2022 being annexure P/9 to the writ petition issued by Assistant Commissioner of Customs inter alia on the ground that on the very same issue on earlier occasion the respondent officer concerned had already issued a notice and passed an adjudication order and also on other several grounds.

Considering the facts and circumstances of this case this writ petition being WPA 26160 of 2022 is disposed of by granting liberty to the petitioner to file objection against the aforesaid show cause notice within two weeks from date by taking all the points in this writ petition and the respondent authority concerned shall consider and dispose of the same in accordance with law by passing a reasoned and

speaking order after giving an opportunity of hearing to the petitioner or its authorized representatives, within three weeks from the date of receipt of such objection. Till the disposal of such objection to be filed by the petitioner no coercive action shall be taken by the respondent concerned on the basis of the aforesaid impugned notice dated 12th October, 2022. In case of failure to file objection by the petitioner within the time stipulated herein this order will not have any force.

(Md. Nizamuddin, J.)