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WPA 27236 of 2022

M/s. S.J. Fabrics Private Limited & Anr.
Vs
Union of India & Ors.

Mr. Arijit Chakrabarti,
Mr. Nilotpal Chowdhury,
Mr. Prabir Bera,
Mr. Deepak Sharma
... For the Petitioners.

Mr. Bhaskar Prosad Banerjee,
Mr. Tapan Bhanja
... For the Customs Authority.

Mr. Sujit Mitra
... For the UOI.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioners have challenged the impugned order dated 30th May, 2022, being Annexure P-12 to the writ petition on the ground of violation of principle of natural justice.

Mr. Banerjee, learned Advocate appearing for the respondent/Custom Authority concerned submits that there were several issues before the Revisional Authority, by order dated 24th June, 2021, the said Revisional Authority had remanded the matter only on the issue of deduction of Bank charges and recovery of proportionate drawback amount on account thereof. In view of the instructions contained in the Circular of the Board dated 19th September, 2019 all other issues stands settled by the Revisional Authority. And so far as the observation of principle of natural justice by giving opportunity of hearing on the aforesaid

remanded issue is concerned, Mr. Banerjee places paragraph 12 of the impugned order in original from which it would appear that opportunity of hearing was given to the petitioners on the aforesaid issue.

Without going into the merits of the impugned order in original dated 30th May, 2022, on the ground of availability of alternative remedy, I am not inclined to entertain this writ petition and grant any relief to the petitioners except granting liberty to the petitioners to file appeal against the aforesaid impugned order within two weeks from date and to urge all points before the Appellate Authority which have been raised in this writ petition and the same may be considered by the Appellate Authority strictly in accordance with law.

If the petitioners do not file the appeal within the time stipulated herein, this liberty will be treated as withdrawn.

With the above observation and direction, this writ petition being WPA 27236 of 2022 is disposed of.

(Md. Nizamuddin, J.)