

ORDER SHEET
WPO/2199/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SIBCO OVERSEAS PVT LTD
VS
UNION OF INDIA AND ORS

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date : 13th June, 2022.

Appearance:
Mr. Rajarshi Chatterjee, Adv.
Mr. Anil Kumar Dugar, aDv.
Mr. Gobinda Dey, Adv.
Mr. Govind Tethilia, Adv.
...For the Petitioner

Mr. Bhaskar Prosad Banerjee, Adv.
Mr. Tapan Bhanja, Adv.
...For the U.O.I.

The Court : Heard learned advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned order dated 5th April, 2022, under Section 18(2) of the Customs Act, 1962 finalising provisional assessment, on the ground that the same has been passed in violation of principles natural justice by not providing any opportunity of hearing to the petitioner as per regulation 6(3) of the Cutsoms (Finalisation of Provisional Assessment) Regulations 2018.

Mr. Banerjee, learned advocate appearing for the respondents could not contradict the aforesaid allegations of the petitioner which is substantiated by record and the admitted position is that the aforesaid impugned order dated 5th April, 2022 has been passed without

complying with the aforesaid regulation 6(3) of the Customs Regulations 2018.

Considering the submissions of the parties aforesaid impugned order dated 5th April, 2022 is set aside and the matter is remanded back to the respondent officer concerned to pass fresh order in accordance with law and after complying with the aforesaid regulation 6(3) of the Customs Regulations 2018.

With these observations and directions, this writ petition being WPO 2199 of 2022 stands disposed of.

(MD. NIZAMUDDIN, J.)