

OD -9

ORDER SHEET
WPO/1562/2021
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

JIWANRAM SHEODUTTRAI INDUSTRIES PRIVATE LIMITED
VS
UNION OF INDIA AND ANR.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date : 10TH JANUARY, 2022.

Appearance:
Mr. Rohit Das, Adv.
Mr. Kishwar Rahman, Adv.
..for the Petitioner

Mr. Bhaskar Prasad Banerjee, Adv.
Mr. Tapan Bhanja, Adv.
..for the Respondent

The Court : In this matter the petitioner has challenged the impugned adjudication order dated 8th October, 2021 passed by the Custom Authority concerned, being Annexure P-6 to the writ petition, on the ground of violation of principles of natural justice by not providing effective opportunity of personal hearing and in violation of Clause 4 of the Instruction of the Central Board of Indirect Taxes, dated 27th April, 2020.

Learned Advocate appearing for the respondents submits that before passing the impugned order, notice of personal hearing at the email address provided by the petitioner was issued. The petitioner submits that the aforesaid e-mail address was not functional.

Considering the submission of the parties, this writ petition being WPO No.1562 of 2021, is disposed of by setting aside the impugned

order dated 8th October, 2021 and remanding the case to the adjudicating authority concerned to hear and consider the matter afresh in accordance with law and by giving effective opportunity of hearing to the petitioner or its authorized representative on condition that the petitioner shall deposit 7.5% of the disputed amount of tax in question within two month from date without prejudice to his rights and outcome of the final adjudication order which is to be passed afresh. In case the petitioner does not deposit 7.5% of the disputed amount in question within the stipulated time, this order will not have any force and the impugned adjudication order shall stand revived.

The petitioner will provide effective e-mail address to the respondents concerned at the earliest.

(MD. NIZAMUDDIN, J.)