

10.01.2023

Sl no. 22

Ct no. 2

P.M.

WPA 304 OF 2023

M/s. S J. Fabrics Pvt. Ltd. & Anr.

- Vs -

Union of India & Ors.

Mr. Arijit Chakraborti,
Mr. Prabir Bera,
Mr. Deepak Sharma
... for the petitioners

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

Heard learned advocates appearing for the parties.

By this writ petition petitioners have challenged the impugned order of the revisional authority dated 24th June, 2021 and petitioner has filed this writ petition on 4th January, 2023 challenging the aforesaid impugned order.

It appears from the aforesaid impugned order that there were inter alia two issues before the revisional authority and on one of the issues it was remanded to the adjudicating authority and on the another issue it was held against by the petitioners by the revisional authority in the aforesaid impugned order dated 24th June, 2021. Petitioners accepting the aforesaid impugned order and acting upon the same pursued his remedy before the adjudicating authority on the issue remanded and on the issue

which went against the petitioners in the aforesaid impugned revisional order, petitioners decided not to challenge the same at the relevant point of time when the matter was remanded.

Now at this stage after the order has been passed by the adjudicating authority on the issue so remanded, petitioner wants to challenge that part of the order in the impugned revisional order which had gone against him and which was accepted by it at the time of pursuing before the adjudicating authority on the remanded issue.

Considering the facts and circumstances of this case as appears from record and in view of the discussion made above, I am not inclined to interfere with the impugned revisional order dated 24th June, 2021.

Accordingly this writ petition being WPA 304 of 2023 is dismissed.

(Md. Nizamuddin, J.)