

23.11.2023
PB
Sl. No.7.

WPA 8909 of 2019
With
CAN 1 2023

New Hosiery Impex Pvt. Ltd.
Vs
Additional Director General, Directorate
Of Revenue Intelligence & Ors.

Mr. P. K. Das,
Mr. Aniket Choudhury,
Ms. Ankita Mitra.
... For the Petitioner.
Mr. B. P. Banerjee,
Mr. Tapan Bhanja.
.....for the Customs Authority.
Mr. Kaushik Dey.
.....for the DRI.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned letter of intimation dated 5th April, 2019 issued to the petitioner to implement the order of the settlement commission dated 27th November, 2018. The grievance of the petitioner is that as per the order of the settlement commission, petitioner has prayed for grant of instalment which was not considered by the settlement commission according to the petitioner. This Court has taken note of the scope and ambit of Section 127J of the Customs Act according to which any order passed by the settlement commission is

conclusive and furthermore, this Court cannot act as a settlement commission authority and modify the terms and conditions of the payment of the order of the settlement commission. Accordingly, I am not inclined to entertain this writ petition which was filed in 2019, but not pursued by the petitioner.

Accordingly, this writ petition being WPA 8909 of 2019 and the application being CAN 1 of 2023 are dismissed.

However, dismissal of this writ petition will not be a bar on the part of the settlement commission to consider the application of the petitioner being Annexure P-4 to the writ petition if it is still pending. It is clarified that this Court has not gone either into the merit or maintainability of such application under the law.

(Md. Nizamuddin, J.)