05.07.2023.
PB
Sl. No.1.

WPA 13053 of 2023

Tata Steel Limited
Vs
Union of India & Ors.

Mr. Abhratosh Majumder,
Mr. Avra Mazumder,
Ms. Alisha Das,
Mr. Kousheo Roy,
Mr. Samrat Das.
... For the Petitioner.
Mr. B. P. Banerjee,
Mr. Abhradip Maity.
........for the customs authority.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned final assessment of Bill of Entries being Annexure P-8 to the writ petition, on the ground that he same is in violation of principle of natural justice by not taking into consideration the objections/representations made by the petitioner from time to time and the order is a non-speaking order containing no reason at all and it is merely a piece of computation sheet.

Mr. Banerjee, learned advocate appearing on behalf of the respondents submits that no recorded reason is required to be given in the final assessment of the Bill of Entries in question and as such the impugned purported assessment order cannot be called a non-speaking order.

It is a well settled principle of law that every order by an administrative authority in exercise its judicial or quasi judicial function must be supported by reason. Such principle of law has been settled by the Five Judges Bench of the Hon'ble Supreme Court in the case of S. N. Mukherjee Vs. Union of India reported in (1990) 4 SCC 594 and particularly paragraph 40 of the said judgment is relevant which is quoted herein:-

"For the reasons aforesaid, it must be concluded that except in cases where the requirement has been dispensed with expressly or by necessary implication, an administrative authority exercising judicial or quasi-judicial functions is required to record the reasons for its decision."

Considering the facts and circumstances of the case and in view of the impugned order being patently non-speaking and by affidavits the same cannot be improved and keeping the matter pending will serve no purpose, this Court thinks it fit to remand the matter back to the adjudicating authority concerned to pass a fresh assessment order by passing a reasoned and speaking order in accordance with law and after giving an opportunity of hearing to the petitioner or its authorized representatives, within 8 weeks from the date of communication of this order.

The respondent authorities concerned shall pass a composite assessment order relating to Bill of Entries referred in Annexure P-8 to the writ petition.

With this observation and direction, this writ petition being WPA 13053 of 2023 is disposed of.

(Md. Nizamuddin, J.)