2.8.2023
ks
sl. 6-8

WPA 15455 of 2023
With
WPA 18414 of 2022
With
WPA 2960 of 2022

Tata Steel Limited
Vs
Union of India & Ors.

Mr. Abhratosh Majumdar, Ld. Sr. Adv.,
Mr. Avra Mazumder,
Mr. Kausheyo Roy,
Ms. Alisha Das,
Mr. Suman Bhowmik
... For the Petitioner.
Mr. Bhaskar Prasad Banerjee,
Mr. K.K. Maiti,
Mr. Tapan Bhanja
... For the Customs Authority.
Ms. Sanjukta Gupta
... For the UOI.

Written instructions dated 1st August, 2023, issued by the Deputy Commissioner of Customs, Mini Custom House, Haldia, West Bengal filed by Mr. Maiti, learned Advocate appearing for the respondents be kept with the record.

Heard learned advocates appearing for the parties.

By these writ petitions, petitioner has challenged the impugned final assessment of Bill of Entries being Annexures P-10, P-24 and P-18 respectively to the writ petitions, on the ground that the same is in violation of principles 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 orders cannot be called a non-speaking orders.

It is a well-settled principle of law that every order by an administrative authority in exercise of its judicial or quasi-judicial function must be supported by reason. Such principles 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 orders being patently non-speaking orders and by affidavits the same cannot be improved and keeping the matters pending will serve no purpose, this Court thinks it fit to remand the matters back to the adjudicating authority concerned to pass fresh assessment orders 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 composite assessment orders relating to Bill of Entries referred in Annexures P-10, P-24 and P-18 respectively to the writ petitions.

With this observation and direction, these writ petitions being WPA 15455 of 2023, WPA 18414 of 2022 and WPA 2960 of 2022 are disposed of.

(Md. Nizamuddin, J.)