

22.08.2023
PB
Sl. No.10.

WPA 19224 of 2023

Neelachal Organization Pvt. Ltd.
Vs
Union of India & Ors.

Mr. Srinjoy Das,
Mr. Saroj Banerjee,
Mr. Jui Jana,
Ms. Amrita Ghosh.
... For the Petitioner.
Mr. Debasish Choudhury,
Mr. Prithu Dudharia.
.....for the UOI.
Mr. K. K. Maiti,
Mr. Tapan Bhanja.
.....for the CGST authority.

Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition being aggrieved by inaction on the part of the respondent authorities concerned in returning the guarantee bond submitted by the petitioner in favour of the Collector of Central Excise, a copy of which has been annexed as appears from page 13 being annexure P-1 to the writ petition and on perusal of the aforesaid bond it appears that the said guarantee bond was executed on 22nd September, 1990 and was valid for a period of only one year.

Mr. Maiti, learned advocate appearing for the respondent CGST authority concerned submits that the said bond is not traceable and the respondents have asked the petitioner to furnish some details by a letter dated 1st March, 2019.

Considering the facts and circumstances of the case, I am of the view that furnishing of details relating to the said bond will be a futile exercise since the said bond has lost its validity and force after expiry of one month from the date of execution. In view of the declaration made above, all legal consequences will follow and will be binding upon both the respondents Central Excise and CGST authority concerned as well as bank authorities concerned.

With this observation and direction, this writ petition being WPA 19224 of 2023 is disposed of.

(Md. Nizamuddin, J.)