

26.09.2023
PB
Sl. No.11.

WPA 21003 of 2023

Tega Industries Limited
Vs
Assistant Commissioner of Customs
(Port), Drawback Department

Mr. Vinay Kr. Shruff,
Ms. Priya Sarah Paul.
.....for the petitioner.
Mr. Kaushik Dey,
Ms. Manasi Mukherjee.
.....for the respondent.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned show-cause notice dated 10th February, 2023, on the ground that the same is without jurisdiction.

Mr. Dey, learned advocate appearing for the respondent in opposing the writ petition submits that thrice petitioner was given opportunity to file reply to the impugned show-cause and in response to the same petitioner prayed for time on 14th March, 2023, 13th April, 2023 and 15th May, 2023 and on perusal of the aforesaid letters in response to the impugned show-cause notice filed by the petitioner, I find that the

petitioner has prayed for time to meet the allegation in the impugned show-cause notice and also requested for opportunity and the last such reply was filed on 15th May, 2023, where petitioner has asked for further one month time to revert back on the impugned show-cause notice and instead of giving reply to the impugned show-cause notice as petitioner himself has agreed and wished to file before the adjudicating authority, now, petitioner has filed this writ petition on 28th August, 2023, challenging the impugned show-cause notice dated 10th February, 2023 which is after more than six months from the date of issuance of impugned show-cause notice and it shows that the whole intention of the petitioner was to stall the impugned proceeding. Had the petitioner been serious in challenging the impugned show-cause notice, it could have come immediately come up before this Court instead of repeatedly seeking adjournments after adjournments before the adjudicating authority concerned. In view of such conduct of the petitioner, this writ petition being WPA 21003 of 2023 is dismissed. However, dismissal of this writ petition will not be a bar on the part of the petitioner to give reply to the impugned show-cause notice within two weeks from date, if he so wishes and failing which the

authority concerned will be free to proceed against the petitioner.

(Md. Nizamuddin, J.)