

03.01.2023

Sl no. 11

Ct no. 2

P.M.

WPA 27885 OF 2022

Smt. Devi Paras Shah.

- Vs -

Union of India & Ors.

Mr. Arijit Chakrabarti,
Mr. Nilotpal Chowdhury,
Mr. Prabir Bera,
Mr. Deepak Sharma
... for the petitioner

Mr. Aripa Sarkar
... for Union of India.

Mr. Kaushik Dey,
Mr. Tapan Bhanja
... for the Customs 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 making final assessment relating to the bills of entry referred in prayers A and B to this writ petition though provisional assessment has already been made in respect of the same almost four years back i.e. on 5th March, 2019.

Mr. Dey, learned advocate representing the respondents authority concerned opposes this writ petition by contending that the final assessment in this case could not be made due to pendency of another writ petition filed by another person and contends that the said case has some relevance to

the case of the petitioner but he fails to produce any specific order/interim order restraining the authority concerned from making final assessment of the bills of entry referred in prayer A and B to this writ petition.

Considering the facts and circumstances of this case as appears from record on perusal of the same and submission of the parties this writ petition being WPA 27885 of 2022 is disposed of by directing the respondent authority concerned/respondent No. 3 and 4 to make final assessment within six weeks from the date of communication of this order. This court was inclined to grant time of four weeks for finalization of the assessment but on the prayer made by Mr. Dey I am granting six weeks time.

Needless to mention that in course of finalization of the entry bills in question principle of natural justice shall be observed by the respondents.

(Md. Nizamuddin, J.)