

ORDER SHEET

WPO 171 of 2020
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

TAPAN KUMAR PAUL
VS
UNION OF INDIA AND ANR.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date: 13th January, 2023.

Mr. B.N. Pal,
Mr. T.K. Mitra,
Mr. Rathin Banerjee,
Mr. P. Chatterjee, Advs.
...for the petitioner
Mr. K.K. Maiti, Adv.
...for Customs Authority

The Court: Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned show cause notice dated 9th October, 2015 by filing this writ petition on 6th March, 2020 which is almost after four and half years from the time of issuance of impugned show cause notice. It appears from record that this Court at the time of moving the writ petition did not grant any interim order staying the aforesaid impugned show cause notice and as a result the impugned show cause notice culminated into final adjudication order in original on 27th November, 2022 which petitioner has brought to the record of this Court by way of supplementary affidavit which is an appealable order under the statute and even if at all petitioner had not intended to avail the alternative remedy by way of appeal, he could have filed another writ petition making out the case of entertaining such writ petition which petitioner has failed to do so and it is very strange that after more than two and half years without stay of the aforesaid order in original, petitioner allowed it to become time barred and the officer concerned has also not taken any action of recovery of the

demand arising out of the aforesaid order in original without such order being stayed by this Court or by any appellate forum for the reason best known to the officer concerned.

Considering the facts and circumstances of this case and discussion made above, this writ petition being WPO 171 of 2020 is dismissed.

However, dismissal of this writ petition will not be a bar to entertain the appeal if so filed by the petitioner against the aforesaid order in original within three weeks from date and if such appeal is filed by the petitioner within two weeks from date, the Appellate Authority concerned shall entertain the same subject to compliance of all other statutory formalities by condoning the period of limitation during which this writ petition was pending.

(MD. NIZAMUDDIN, J.)

TR/

