

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION [CUSTOMS]
ORIGINAL SIDE

IA NO. GA/3/2025
In CUSTA/22/2022
COMMISSIONER OF CUSTOMS CENTRAL EXCISE AND SERVICE TAX SILIGURI
Vs
MD TASHIN SHAH

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)
DATE : 14th February 2025.

Appearance :
Mr. B. P. Banerjee, Adv.
Mr. Tapan Bhanja, Adv. ...for appellant.

The Court: - This appeal has been filed seeking for appropriate direction in an appeal which was disposed of by a judgment and order dated 14.3.2023.

In this application, the applicant seeks for appropriate direction to the officers/representatives to forthwith release and disburse an amount of Rs.1,65,92,000/- along with interest calculated at the rate of 12% per annum on and from 14.3.2023 till the date of actual payment. The appeal having been filed under section 130 of the Customs Act, 1962 and was considered on the substantial questions of law raised by the revenue and a final judgment has been rendered on 14.3.2023. Therefore, the question of modifying the order or issuing further direction in a disposed of appeal does not arise. Therefore, the application is dismissed as not maintainable. However, the dismissal of this application will not prejudice the applicant from invoking other remedies available to them under the law.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(CHAITALI CHATTERJEE (DAS), J.)