

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.21917 of 2011

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1. Assam Trade and Transport, Son Of Mal Chand Sarda Resident Of H B Road, Opposite Ambar Hotel, Fancy Bazar, P.S. Fancy Bazar, District Gouhati, Assam.
 2. Adras Traders Through Its Proprietor Regender Pareel, Son Of Jeth Mal Pareek Resident Of Gope Nagar, Parengar Par, Falakata, P.S. Jalpaiguri, District Jalpaiguri, West Bengal.

... .. Petitioner/s

Versus

1. The Union of India
2. The Commissioner Of Customs, Bihar, Patna.
3. The Deputy Commissioner, Customs District Muzaffarpur, Bihar.
4. The Superintendent Of Police, District Samastipur, Bihar.
5. The Superintendent Cum Investigating Officer, Barauni Customs Division, Barauni.

... .. Respondent/s

Appearance :

For the Petitioner/s	:	Mr.Prabhat Ranjan, Advocate
		Mr. Chandan Kumar, Adv.
For the Respondent/s	:	Mr.Nivedita Nirvikar

CORAM: HONOURABLE MR. JUSTICE A. ABHISHEK REDDY
ORAL ORDER

2 19-01-2024 Learned counsel appearing on behalf of the petitioner is directed to furnish the copy of the present writ petition along with annexures and also the copy of the counter so as to enable the Registry to reconstruct the file.

2. Learned counsel appearing on behalf of the petitioner has stated that the Hon'ble Division Bench of this Court vide order dated 28.09.2020 passed in LPA No. 141 of 2012 has already decided the issue in the present writ petition. Therefore, the impugned show cause notice dated 16.11.2011 has to be necessarily set aside. Learned counsel has placed on record order of the Division Bench



passed in LPA No. 141 of 2012 dated 28.09.2020. The order reads as under:-

“In the instant appeal it is not in dispute that the origin of the goods i.e. betel nuts was from India and the seizure is also in India. The authorities allege the same to have been brought from Nepal but then there is no clear and cogent material on record to establish such fact.

In our considered view, there is no dispute about the fact that the present appeal is squarely covered both on facts and on law vide our decision rendered in Letters Patent Appeal No.1302 of 2019, titled as **M/s Ramesh Kumar Baid and Sons & Anr. Vs. Union of India & Ors.**, decided on 20-12-2019 reported in **2020(3)PLJR 98**.

All the parties are ad idem of such fact and request for disposal of the appeal accordingly.

As such, the present appeal stands disposed of in terms of the judgment passed in Letters Patent Appeal No.1302 of 2019, titled as M/s Ramesh Kumar Baid and Sons & Anr. Vs. Union of India & Ors., decided on 20-12-2019.”

3. Having regard to the above made submission, the impugned show cause notice dated 16.11.2011 issued under Section 124 of the Customs Act is, accordingly, quashed. The present writ petition stands disposed off.

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(A. Abhishek Reddy , J)

