

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 8782 of 2024

Mak Global Exports

Vs.

The Assistant Commissioner of Customs,
Drawback Section (Port) & Ors.

Mr. Avra Mazumder

Mr. Suman Bhowmik

Ms. Alisha Dey

Mr. Samrat Dey

Ms. Elina Dey

... For the petitioner

Mr. K.K. Maiti

Mr. K. Dey

Mr. T. Bhanja

... For the respondent authority

Heard learned advocates appearing for the parties.

This is the second round of litigation initiated by the petitioner. It appears from record that against the claim of refund in question, petitioner had filed another writ petition, being WPA 1326 of 2021, which was disposed of by this Court by the order dated 12th December, 2023, by directing the respondent authority concerned to consider the case of refund of the petitioner by taking into consideration a decision of the Hon'ble Gujarat High Court dated 27th June, 2019 in the case of **Amit Cotton Industries v. Principal Commissioner of Customs** referred in the said order.

It appears from the impugned order dated 8th February, 2024, which has been passed in pursuance of the earlier order of this Court dated 12th December, 2023, that the respondent Customs Authority has refused to allow refund in question to the petitioner without any cogent reason to disagree with the view taken by the Hon'ble Gujarat High Court and this fact also cannot be ignored that the aforesaid order of the Hon'ble Gujarat High Court has not been interfered with by the Hon'ble Supreme Court till date.

In view of the aforesaid factual and legal position, this writ petition, being WPA 8782 of 2024, is disposed of by directing the respondent Customs Authority concerned to refund the refundable amount in question along with statutory interest positively within four weeks from date of communication of this order.

Urgent photostat certified copy of this order, if applied for, be given to the parties, upon compliance of necessary formalities.

(Md. Nizamuddin, J.)