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06.08.2024
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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 15177 of 2024

Abhishek Goyal
Versus
Union of India & Ors.

Mr. Arijit Chakraborty
Mr. Prabir Bera
Mr. Deepak Sharma
... For the petitioner.

Mr. Uday Sankar Bhattacharya
Mr. Ashradip Maity
... For the respondent no.2

Mr. Kaushik Dey
Mr. Tapan Bhanja
... For the respondent nos.4 to 7

1. The present writ petition has been filed, inter alia, challenging the order dated 28th March, 2024, issued under Section 110(1) of the Customs Act, 1962.
2. Mr. Chakraborty, learned advocate appearing on behalf of the petitioner would, however, by drawing attention of this Court to the application dated 9th April, 2024, submit that despite the petitioner's applying for provisional release of the goods, no steps have been taken by the respondents in that regard and that the petitioner is incurring huge charges for retaining the goods in the container.
3. Mr. De, learned advocate enters appearance on behalf of the Directorate of Revenue Intelligence authorities

and would submit that it is the case of mis-declaration of goods and the matter is under investigation.

4. Taking note of the submissions made by the respective parties, at this stage, I am of the view that this writ petition can be disposed of by directing the adjudicating authority to forthwith consider the application for provisional release of the goods, by giving an opportunity of hearing to the petitioner, within a period of 7 days from date.
5. The aforesaid direction is being passed taking note of the fact that the investigation, in ordinary course, ought to be completed within 12th August, 2024.
6. It is made clear that this Court has not gone into the merits of the matter and it shall be open to the petitioner to raise appropriate challenge at appropriate stage, if so advised.
7. With the above observations and directions the writ petition is disposed of.

Urgent Photostat certified copy of this order, if applied for, be made available to the parties upon compliance of requisite formalities.

(Raja Basu Chowdhury, J.)

