

20.02.2024
Item No.43
gd/ssd

FMA/215/2024
IA NO: CAN/1/2023
NEW HOSIERY IMPEX PVT. LTD.
VS
ADDITIONAL DIRECTOR GENERAL, DIRECTORATE OF
REVENUE INTELLIGENCE AND ORS.

Mr. P.K. Das,
Mr. Aniket Chaudhury,
Ms. Ankita Mitra
Mr. Subrata Mukherjee
..for the Appellant.

Mr. Kaushik Dey,
Mr. Tapan Bhanja
..for the Customs Authority.

1. We have heard the learned advocates for either of the parties.

2. After elaborately hearing the learned advocates for the parties and carefully considering the entire materials placed on record, we find that the learned Single Bench was right in declining to grant the relief sought for.

3. Though we have certain reservations regarding the liberty granted, however, considering the fact that we are agreeable with the reasoning given by the learned Single Bench in the substantive part of the order, we are not inclined to interfere with the impugned order. Furthermore, we note that the court has also observed that it has not gone into the merits

or maintainability of the application before the Settlement Commissioner.

4. With the above observation, the appeal stands dismissed.

(T. S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)