

OD-15

IN THE HIGH COURT AT CALCUTTA
CIVIL APPELLATE JURISDICTION
ORIGINAL SIDE

APOT/119/2024
IA NO: GA/2/2024
PARKWOOD TEA EXPORTS LLP & ANR.
VS.
UNION OF INDIA & ORS.

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 18th September, 2024

Appearance :
Mr. Pratyush Jhunhunwalla, Adv.
Mr. Ramendud Agarwal, Adv.
Ms. Rishika Goyal, Adv.
...for Applicants
Mr. Bhaskar Prosad Banerjee, Adv.
Mr. Abhradip Maity, Adv.
...for Customs
Mr. Tapan Bhanja, Adv.
Mr. Om Narayan Rai, Adv.
...for UOI

The Court : We have heard Mr. Pratyush Jhunhunwalla, learned counsel appearing for the applicants.

Since we had directed Mr. Bhaskar Prosad Banerjee, learned standing counsel and Mr. Tapan Bhanja, learned standing counsel to accept notice on behalf of the Customs and Union of India, there appearance shall be regularized by the Department.

This application has been filed to modify the judgment and order dated 26th April, 2024 in APOT 119 of 2024. The applicant, in sum and substance, seeks for a direction to consider the representation dated 1st August, 2024 given by the applicant. It appears that after the judgment was delivered, there was slight confusion as to which authority has to decide the matter and the applicant had been approaching the various authorities and ultimately decided to once again approach the Central Board of Indirect Tax as well as the Ministry of Finance.

In the light of the above, there will be a direction to the Central Board/Central Government to consider the latest representation dated 1st August, 2024 along with the earlier representation dated 5th January, 2024 and to take an appropriate decision on merits and in accordance with law within a period of 60(sixty) days from the date of receipt of the server copy of this order.

The appeal is thus disposed of.

The application also stands disposed of.

(T.S. SIVAGNANAM, C.J.)

(HIRANMAY BHATTACHARYYA, J.)