02 SM 08.01.2025.

WPA 11375 of 2021
With
CAN 1 of 2022

Tata Capital Financial Services Ltd.
Vs
The Principal Commissioner of Customs (Import), Custom House, Kolkata & Ors.

Mr. Rahul Tangri
Ms. Udita Saraf

... for the petitioner

Mr. Kaushik Dey
Mr. Tapan Bhanja

... for the Customs Authorities

Learned Counsel appearing for the petitioner submits that the Hon'ble Supreme Court of India in Review Petition No.400 of 2021 in Civil Appeal No.1827 of 2018 passed a judgment on 7th November, 2024.

Learned Counsel prays for a similar direction in this writ petition with a direction that:-

"Where the orders-in-original passed by the adjudicating authority under Section 28 have been challenged before the High Courts on the ground of maintainability due to lack of jurisdiction of the proper officer to issue show cause notices, the respective High Court shall grant eight weeks' time to the respective assessee to prefer appropriate appeal before the Customs Excise and Service Tax Appellate Tribunal (CESTAT)."

Learned Counsel appearing for the respondent authorities submits that the appeal should be filed by the petitioner after following all formalities and regulations.

Heard Learned Counsel for the parties.

In view of the judgment dated 7th November, 2024 the petitioner is granted eight weeks' time from date to prefer appropriate appeal before the Customs Excise and Service Tax Appellate Tribunal.

Accordingly, the writ petition being WPA 11375 of 2021 along with connected application is disposed of.

All parties shall act on the server copy of this order duly downloaded from the official website of this Court.

(Rajarshi Bharadwaj, J.)