

54. 19.05.2025
(M/L) Court No.05.

(Pritam)

WPA 22502 of 2024

Souda Begum @ Souda.

-Vs.-

Union of India & Ors.

Mr. Abhimanyu Banerjee, (VC)
Ms. R.K. Priyanka Duri,
Mr. Somdev Ash,
Mr. Prattay Kumar Khan

...for the petitioner.

Mr. Bhaskar Prosad Banerjee,
Mr. Abhradip Maity.

...for the respondent/Customs Authority.

1. Supplementary affidavit filed in Court today is taken on record.
2. The present writ petition has been filed, *inter alia*, challenging the order of June 26, 2024, rejecting the petitioner's appeal on the ground of limitation.
3. Today, Mr. Banerjee, learned advocate appearing in support of the writ petition would, however, submit that the petitioner is interested to comply with the order dated December 12, 2023, whereby the Additional Commissioner had granted opportunity to the writ petitioner to redeem 24-carat gold bar of foreign origin upon payment of Rs.8,21,729/- only along with appropriate interest and a redemption fine of

Rs.19,99,972/- under Section 125(1) of the Customs Act, 1962 and the penalty of Rs.82,000/-.

4. I find from the statements made in the writ petition that the petitioner is a resident of Manipur and at the relevant point of time by reasons of the law and order situation prevailing in the State of Manipur, claims to have taken refuge in the relative's house to protect herself from the violence. This has led to the delay in filing the appeal before the Commissioner of Customs (Appeal), Kolkata which came to be rejected on the ground of limitation by order dated June 26, 2024. However, since the petitioner is now interested only in the redemption of the seized goods by allowing an opportunity to redeem the seized goods upon payment of duty, interest, fine and penalty imposed by an order dated December 12, 2023 and taking note of the special circumstances faced by the petitioner and in the peculiar facts of this case, I permit the petitioner to avail the benefit of the order dated December 12, 2023 passed by the Additional Commissioner of Customs subject to the petitioner complying with the provisions therein within a period of 30 days from date.
5. With the aforesaid observations, the instant writ petition being WPA 22502 of 2024 is disposed of. There shall be no order as to costs.
6. Since the petitioner would contend that the petitioner had paid 7.5% of the duty payable as a pre-deposit while

maintaining the appeal, the concerned authorities are directed to enquire into the matter and if the said duty is found to have been deposited, to give the benefit thereof to the petitioner.

7. All parties shall act and the server copies of this order duly downloaded from the official *website* of this Hon'ble Court.

(Raja Basu Chowdhury, J.)