

WPO/118/2025
THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

Howrah Ispat Private Limited
Versus
Union of India & Anr.

BEFORE:
The Hon'ble JUSTICE RAJA BASU CHOWDHURY
Date: 16th June 2025

Appearance:
Ms. Micky Chowdhary, Advocate
for the petitioner

Mr. Vipul Kundalia, Sr. Advocate
Mr. Tapan Bhanja, Advocate
for the Union of India

The Court: 1. The instant writ petition has been filed inter alia praying for a direction upon the respondents to consider the petitioner's representation dated 29th January 2025 and to refund a sum of Rs.9,00,000/- deposited under TR Challans dated 16th March 2005, 22nd March 2005, 17th May 2005 and 27th May 2005 alongwith up-to-date interest.

2. In this context, Mr. Kundalia, learned senior advocate representing the respondent no.2 has placed before this Court a communication dated 11th June 2025 and would submit that in order to verify the petitioner's claim the petitioner must submit the documents detailed therein. Let the aforesaid communication dated 11th June 2025 as placed before this Court be taken on record.

3. Having heard learned advocates appearing for the respective parties, prima facie, it transpires that the respondent no.2 has called upon the petitioner to provide the following documents:

- “(i) Copy of Order-in-Appeal No. 200/PAT/CUS/APPEAL/2004 dated 06.09.2004 passed by the Commissioners (Appeals), Customs & Central Excise, Patna.
- (ii) Copy of Order-in-Original against which Order-in-Appeal dated 06.09.2004 passed.
- (iii) Copy of Stay Petition No. SP-1017/2004 (CDM-199/2004) before the Hon’ble CESTAT.
- (iv) Copy of Hon’ble CESTAT Order No.S-214/Kol/2005 dated 29.03.2005.
- (v) Copy of CESTAT Final Order against which WPO No. 513/2008 was filed.
- (vi) Copy of proof of Term deposit amounting to Rs.1,04,10,009.86.”

4. Having regard thereto, I direct the petitioner to supply the documents as sought for by the respondent no.2. In the event, the aforesaid documents are supplied by the petitioner to the respondent no.2 within a period of 10 days from date, the respondent no.2 shall take a decision by passing a reasoned order in the matter and shall communicate the same to the petitioner. Such decision must be taken within a period of four weeks from the date of furnishing of the documents by the petitioner.

5. It is made clear that this Court has not gone into the merits of the case and the respondent no.2 is entitled to take a decision in the matter being uninfluenced by any observation made hereinabove.

6. The writ petition being WPO/118/2025 is accordingly disposed of.

(RAJA BASU CHOWDHURY, J.)