OD-7

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTI0N
ORIGINAL SIDE

WPO/210/2025

SRI PRASANTA SARKAR
VERSUS
UNION OF INDIA & ORS.

BEFORE :
THE HON'BLE JUSTICE RAJA BASU CHOWDHURY
Date : 19th June, 2025.

Appearance :
Mr. Nilotpal Chowdhury Adv.
Mr. Debaditya Banerjee, Adv.
Mr. Prabir Bera, Adv.
Mr. Swarbhanu Bhattacharya, Adv.
....for the petitioner
Mr. Uday Shankar Bhattacharya, Adv.
Mr. Kaustav K.Maiti, Adv.
....for Customs Authroity
Mr.Madhu Jana, Adv.
...for the UoI

1. The instant writ petition has been filed, inter alia, for a direction upon the respondents to immediately release the gold ornaments weighing 1218.690 grams valued at Rs.38,13,783/- consequent upon the order dated 11th December 2024 passed by CESTAT in Customs Appeal no.75259 of 2024 whereby, the Tribunal has held that the goods are not liable for confiscation under Sections 111 (b) and (d) of the Customs Act, 1962 (hereinafter referred to as 'the said Act') and has, accordingly, set aside the order of confiscation of gold.
2. Mr. Chowdhury, learned Advocate representing the petitioner would submit that on the last occasion he has placed before this Court the instruction issued by the Central Board of Indirect Taxes & Customs (Judicial Cell) dated 2nd November, 2023 to contend that since, the value of the goods is

less than Rs.1 crore, there is no scope for the department to prefer an appeal therefrom.

3. Today, Mr. Bhattacharya, learned Advocate appearing on behalf of the respondents, on instruction, would submit that the respondents are in the process of releasing the gold ornaments.

4. Having heard the learned Advocates appearing for the parties and since the respondents are in the process of taking steps to comply with the direction passed by the Tribunal, I am of the view that no fruitful purpose would be served by keeping the writ petition pending. Accordingly, the writ petition is disposed of by directing the respondents to act in terms of the order passed by the Tribunal on 11th December 2024 and to expedite the process of releasing of the gold ornaments preferably within a period of 15 days from the date of communication of this order.

5. This apart, although Mr. Chowdhury, learned Advocate seeks for specific direction upon the respondents to refund the pre-deposit in view of the direction passed by the Tribunal which allows the appeal along with consequential benefit, I am of the view that no separate order need be passed. The petitioner as a consequence is entitled to refund of the pre-deposit.

(RAJA BASU CHOWDHURY, J.)

akg/