

OD - 06

IN THE HIGH COURT AT CALCUTTA  
Constitutional Writ Jurisdiction  
ORIGINAL SIDE

WPO/674/2025

M/S. K. R. SHRILAXMI DEALS PRIVATE LIMITED AND ANR.  
VS  
UNION OF INDIA AND ORS.

BEFORE

The Hon'ble Justice RAJA BASU CHOWDHURY

Date: 22<sup>nd</sup> September, 2025.

Appearance

*Mr. Arijit Chakrabarti, Adv.*

*Mr. Nilotpal Chowdhury, Adv.*

*Mr. Prabir Bera, Adv.*

*...for the petitioners*

*Mr. Vipul Kundalia, Sr. Adv.*

*Mr. Kaustav Kanti Maiti, Adv.*

*...for the respondent customs authority*

*Mr. Sujit Mitra, Adv.*

*for the UOI*

1. Affidavit of service filed in Court today is taken on record.
2. The present writ petition has been filed praying, inter alia, for a direction upon the respondent no.3 to forthwith finalise the assessments in the de novo proceeding in respect of four bills of entry as appearing at serial nos. (e) to (h) of the Table – A of this writ petition in terms of specific direction of the Commissioner of Customs (Appeals), West Bengal, Kolkata vide order in appeal dated 19<sup>th</sup> October, 2023.
3. Being aggrieved with the order in original dated 26<sup>th</sup> May, 2022 the petitioner had filed an appeal before the Commissioner of Customs (Appeals). Such appeal was disposed of by an order dated 19<sup>th</sup> October, 2023 whereby the appellate authority was of the view that the adjudicating authority while passing the order did not consider the order

of the Learned CESTAT, Kolkata and had accordingly remanded the matter to the lower adjudicating authority for reconsideration of the enhancement of the value with further direction to issue a fresh order accordingly. Though, such order of remand has been passed on 19<sup>th</sup> October, 2023, no steps have been taken to dispose of the same. The petitioners pray for early disposal of the proceedings on remand.

4. Having heard the learned advocates appearing for the respective parties and noting that the adjudicating authority being the respondent no.3 has not disposed of the proceeding on remand, at this stage, I am of the view that it shall be prudent to direct the respondent no.3 to dispose of the proceeding, preferably within a period of 12 weeks from date of communication of this order upon giving an opportunity of hearing to the petitioner, unless the same has already been disposed of.

5. The writ petition accordingly stands disposed of.

(RAJA BASU CHOWDHURY, J.)