

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

WPO/697/2025

SRI HANSRAJ DUGAR
VS
UNION OF INDIA AND ORS

BEFORE:

The Hon'ble JUSTICE OM NARAYAN RAI

Date: 11th November, 2025.

APPEARANCE:

Ms. Micky Chowdhary, Advocate
Mr. B.N. Pal, Adv.
for the petitioner

Mr. Kaushik Dey, Adv.
Mr. Tapan Bhanja, Adv.
...for the respondents

The Court:- The petitioner has approached this Court seeking quashment of a Seizure Memo bearing no.DRI/KZU/CF/ENQ-44/2025/1411 dated 13th June, 2025.

It is submitted by the petitioner that the goods imported by the petitioner, that have been seized by the respondents, ought to have been released upon the petitioner making an application before the respondent no.3 i.e. Deputy Commissioner of Customs (Import) on July 18, 2025. It is submitted that although the goods were seized as far back as on June 13, 2025, no step in furtherance thereof has been taken as yet. It is further submitted that neither any notice to show-cause has been issued nor has any

further information subsequent to such seizure of goods and issuance of Seizure Memo in respect thereof been furnished to the petitioner.

Mr. Dey, learned Advocate appearing for the Customs Authorities submits that in terms of Section 110 (2) of the Customs Act, 1962, the Customs Authorities have at least six months in hand to complete investigation and to issue a notice to show-cause to the person concerned. It is submitted since the goods have evidently been seized on June 13, 2025, the Customs Authorities are well within the period prescribed by the statute to issue a show-cause notice. It is further submitted that in such view of the matter, no grievance can be made against the Customs Authorities and inaction on their part cannot be alleged at all.

Having heard the learned Counsel appearing for the respective parties and having perused the material on record, this Court is of the view that since an application requesting for provisional release of seized goods (Hard Disc Drives), in terms of section 110A of the Customs Act, 1962, has already been made before the respondent no.3 by the petitioner, the respondent no.3 should consider and dispose of such application appropriately in accordance with law.

In such view of the matter, the respondent no.3 is directed to consider the petitioner's representation dated July 18, 2025 (at pages 63 and 64 of the writ petition) within a period of three weeks from the date of communication of this order upon giving an opportunity of hearing to the petitioner, strictly in accordance with law.

It is made clear that this Court has not expressed any opinion on the merits of the matter and the respondent no.3 shall be free to take decision in accordance with law.

WPO/697/2025 stands disposed of in the above terms.

(OM NARAYAN RAI, J.)

S. Mandi
A.R (CR)