

6
21.04.2026
sb
Ct.3.

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 2079 of 2025

Mithu Saha
Versus
The Additional Commissioner, Airport & Air
Cargo Complex & Ors.

Mr. Rahul Dhanuka
Mr. Niraj Baheti
... For the petitioner.

Mr. Bhaskar Prosad Banerjee
Mr. Tapan Bhanja
... For the Customs authorities.

Mr. Sankar Sarkar
... For Union of India.

1. Challenging the order dated 15th October, 2024 passed by the Commissioner of Customs (Appeals), Kolkata rejecting the appeal on the ground of non-compliance of the statutory provision of pre-deposit of 7.5% of the duty as is required under Section 129 (E) of the Customs Act, 1962 (hereinafter referred to as the “said Act”) the instant writ petition has been filed.

2. Learned advocate appearing for the petitioner at the very outset would submit that the petitioner is interested to put in the pre-deposit and as such he should be afforded one more opportunity. Since the petitioner has expressed his desire to comply with the provisions of Section 129(E) of the said Act and put in the pre-deposit amount of 7.5% of the penalty, I am of the view no fruitful

purpose will be served by keeping the writ petition pending.

3. The matter is accordingly remanded back to the Commissioner of Customs (Appeal), Kolkata for a fresh decision on merits subject to the petitioner depositing the penalty amount as provided in Section 129(E) of the said Act within a period of four weeks from date. As a sequel thereto, the order dated 15th October, 2024 stands set aside.

4. It is made clear if the petitioner fails to comply with the above direction, the benefit of the order shall not enure to the petitioner and the writ petition shall automatically stands dismissed and the impugned order shall revive.

7. With the above observations and directions the writ petition stands disposed of.

Urgent Photostat certified copy of this order, if applied for be given to the parties upon compliance with the requisite formalities.

(Raja Basu Chowdhury, J.)