
(2013) 01 CAL CK 0002

In the Calcutta High Court

Case No : W.P. Nos. 474 of 2010 and 1190 of 2009

Shree Krishna Timbers Pvt. Ltd.

APPELLANT

Vs

Union of India

RESPONDENT

Date of Decision : 28-01-2013

Acts Referred:

Citation : (2014) 306 ELT 260

Hon'ble Judges : Soumen Sen, J

Bench : Single Bench

Judgement

Soumen Sen, J.—Subject matter of challenge in this writ petition is an order passed by the Assistant Commissioner of Customs by which the said Authority had confirmed the demand of Rs. 31 lakhs and odd and allowed refund of the balance amount of Rs. 7,09,081/-. The petitioner has since received the said sum of Rs. 7,09,081/- on the basis of order passed by this Court while admitting the writ petition on 6th May, 2010. The said confirmed demand is the subject matter of challenge before the Customs, Excise and Service Tax Appellate Tribunal being Appeal No. 312 of 2009. The said appeal was admitted and the stay petition was allowed. Since the said appellate authority would be required to consider the legality and propriety of the demand since confirmed by the Assistant Commissioner of Customs it is not proper for this Court to express any view and/or opinion with regard to the claim made in the petition. Since the said appellate authority is in seisin over the matter the appellate authority is requested to dispose of the appeal preferably within a period of six months from the date of communication of this order without granting any unnecessary adjournment to either of the parties.

2. The Customs Authorities are directed to keep the said amount of Rs. 31 lakhs in a short term fixed deposit with any Nationalised Bank and shall keep the same renewed from time to time till the disposal of the appeal or until further order that may be passed by the Appellate Tribunal.

3. The writ petition is thus disposed of without any order as to costs. It is

submitted by the learned Advocate for the petitioner that during the pendency of the writ petition being WP 1190 of 2009 the adjudication proceeding was completed and the demand was levied. Since the writ petition has now become infructuous the writ petition is dismissed as infructuous.