

(1996) 09 CAL CK 0045
In the Calcutta High Court
Case No : Writ Petition No. 1939 of 1996

S.K. Spinning Mills

APPELLANT

Vs

Assistant Commissioner of Customs

RESPONDENT

Date of Decision : 12-09-1996

Acts Referred:

Citation : (1997) 73 ECR 296 : (1997) 93 ELT 31

Hon'ble Judges : Tarun Chatterjee, J

Bench : Single Bench

Advocate : Chakraborty, for the Appellant; Sarkar, for the Respondent

Judgement

Tarun Chatterjee, J.—The only grievance that has been put forward by the learned counsel for the writ petitioner in this writ application is that in spite of asking for copies of the documents referred to and relied upon in the show cause notice, viz., Examination report referred to page 2 of the show cause notice and the document evidencing the alleged estimation of the assessable value by the Mutilation committee and the basis of such estimation referred to at page 3 of the show cause notice, the documents have not been supplied and for that the writ petitioner is unable to file the reply to the show cause notice.

2. I have heard Dr. Chakraborty appearing for the writ petitioner and Mr. Sarkar appearing for the Customs authorities and I have perused the averments made in the writ application. After hearing the learned counsel for the parties and after going through the materials on record, I dispose of the writ application in the following manner.

3. The Customs authority shall supply the documents as mentioned herein above within two weeks from this date positively. Within two weeks from the date of service of copies of the documents as referred to above the writ petitioner shall file the reply to the show cause notice. The adjudicating authority shall dispose of the adjudication proceeding by passing a reasoned order which has been initiated in pursuance of the show cause notice issued to the writ petitioner

within four weeks from the date of filing the reply to the show cause notice.

4. The writ petition is, thus disposed of without any order as to costs.

5. I make it clear that I have not gone into the merits of the dispute raised in the writ petition against the show cause notice issued by the Customs authorities. All questions are left open and to be decided by the Adjudicating authority. Since no affidavit-in-opposition has been filed by the Customs authorities the allegations made in the writ application are not admitted by them. All parties are to act on a signed xerox copy of the minutes of the dictated order on the usual undertaking.