

OD-3

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

WPO/609/2025

ZAKIR KHAN
VERSUS
PRINCIPAL COMMISSIONER OF CUSTOMS (PORT) & ORS.

BEFORE :
THE HON'BLE JUSTICE RAJA BASU CHOWDHURY
Date : 9th September, 2025

Appearance :

Mr. Abhratosh Majumdar, Sr. Adv.
Mr. Agnibesh Sengupta, Adv.
Mr. Indranil Banerjee, Adv.
Mr. Deepak Gandhi, Adv. (VC)
Mr. Subrata Mukherjee, Adv.
...for the petitioner
Mr. Kaushik Dey, Adv.
Mr. Tapan Bhanja, Adv.
...for the customs authority
Ms. Anushi Rathore, Adv. (VC)
...for the respondent no.3

1. Challenging, inter alia, the show cause notice dated 27th June, 2024 issued under Section 28(4) read with Section 124 of the Customs Act, 1962 (hereinafter referred to as 'the said Act') and the consequential order passed thereon dated 28th May, 2025, forms the subject matter of challenge in the writ petition.

2. Mr. Majumdar, learned senior Advocate representing the petitioner by placing before this Court the provisions of Section 28BB of the said Act and the show cause notice would submit that in the instant case since the search was conducted under the provisions of the said Act on 18th/19th October, 2021, the concerned respondent could have proceeded against the petitioner within a period of two years therefrom unless, the proviso to Section 28BB of the said Act was invoked. In the instant case from the show cause notice, it does not appear that the proviso to Section 28BB has been invoked and, as such, on

such ground the show cause which has become a non-starter as barred by limitation and is otherwise nonest, could not have culminated in the order impugned.

3. Mr. Dey, learned Advocate appears on behalf of the respondents.
4. List this matter for further consideration on 11th September, 2025.

(RAJA BASU CHOWDHURY, J.)

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