

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

WPO/647/2025

PRIYANKA RAZDAN
VS
PRINCIPAL COMMISSIONER OF CUSTOMS (PORT) AND ORS

BEFORE:

The Hon'ble JUSTICE OM NARAYAN RAI

Date : January 15, 2026.

APPEARANCE:

Mr. Agnibesh Sengupta, Adv.

Mr. Indranil Banerjee, Adv.

Mr. Subrata Mukherjee, Adv.

...for the petitioner.

Mr. Koushik Dey, Adv.

Mr. Tapan Bhanja, Adv.

...for Customs Authority.

Mr. Rajesh Kr. Saha, Adv.

...for Union of India.

The Court: This writ petition has been filed assailing an order dated May 28, 2025 passed under Section 28 (4) read with Section 124 of the Customs Act, 1962 thereby imposing penalty on the petitioner.

Heard Mr. Sengupta, learned Advocate appearing for the petitioner.

Mr. Sengupta submits that the order is impeachable on several grounds. It is firstly submitted that the proceeding itself which culminated into the order impugned is barred by law, since the notice to show cause has been issued beyond the statutory period. It is then urged that the order impugned has been passed in total derogation of principles of natural justice. It is further submitted that despite a specific prayer being made seeking cross-examination of witnesses whose statements have been majorly relied on by the adjudicating authority in the order in original, no opportunity to cross-examine those

witnesses has been granted to the petitioner. Mr. Sengupta, learned Advocate appearing for the petitioner further submits that despite a Circular dated March 10, 2017 mandating that at least three opportunities of personal hearing ought to be granted, the petitioner has been granted only one effective opportunity of hearing.

It is next submitted that various documents that have been relied on by the adjudicating authority have not been supplied to the petitioner, despite the petitioner having requested therefor. Mr. Sengupta next urges that although the petitioner was served a notice to show cause indicating charges levelled against the petitioner and the petitioner had reply thereto, the adjudicating authority has while passing the order in original taken into consideration the charges levelled against other persons in a different show cause notice and held against the petitioner on the basis thereof. It is argued that in such view of the matter, the petitioner has been condemned unheard.

Mr. Dey, learned Advocate appearing for the respondent Customs authorities submits that he has effective answers to all the points urged by Mr. Sengupta but he should be afforded an opportunity to use an affidavit-in-opposition to the writ petition at the first instance. In such view of the matter, let affidavit-in-opposition to the writ petition be filed within three weeks from date. Affidavit-in-reply thereto, if any, be filed within ten days thereafter.

List this matter for further consideration under the same heading immediately after expiry of the time fixed for exchange of affidavits.

It is noticed that till date no action in furtherance of the order impugned has been taken by the respondent Customs authorities. In such view of the matter, the question of grant of interim relief is not decided at the present

stage. The petitioner shall, however, have liberty to pray for interim order in case occasion so arises.

(OM NARAYAN RAI, J.)

KB
AR (CR)