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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

WPO/286/2026
SUDIPTA SEN AND ANR
VS
UNION OF INDIA AND ORS

BEFORE :
HON'BLE JUSTICE SMITA DAS DE
DATE : 9th October, 2026.

Appearance :
Ms. Micky Chowdhary, Adv.
Mr. B. N. Pal, Adv. …for petitioners.

Mr. Uday Sankar Bhattacharya, Adv.
Mr. Tapan Bhanja, Adv.
Mr. Gourab Karmakar, Adv. …for Customs authority.

The Court: - The Learned Counsel appearing for the Customs authorities files a report and the same is kept with the record.

From the report it transpires that the Offence Report was received from the Commissioner of Customs, Kolkata on 26th February, 2015. Thereafter, the Customs Broker License was suspended vide CB Order No. 23/2015 dated 13th March, 2015. Accordingly, this suspension was confirmed vide Order in Original dated 6th April 2015. A Show Cause Notice dated 20th April 2015 was issued to the Customs Broker and a report was subsequently submitted on 6th July 2015 confirming the charges levelled against them. Although personal hearing was conducted on 1st February 2016, no Final Order was passed since the first case against the Customs Broker was pending for disposal.

In the instant case, the charges levelled against the Customs Broker still remains pending. In the meantime, the Customs authority filed an appeal before the Hon'ble Delhi High Court against the charges framed by the CBI, New Delhi.

Considering the case of the Customs Broker, the Hon'ble Delhi High Court allowed the appeal, exonerating the Customs Broker of the charges leveled against them.

Subsequent thereto a further Show Cause Notice was issued on 20th April, 2015, which is the subject matter of challenge in the present Writ Petition.

Having heard the Learned Counsels for the parties and upon perusing the materials available on record, this Court has taken judicial notice of the instructions given by the Customs authorities. From the said instruction it appears that the charges levelled against the Customs Broker have not been decided by the Hon'ble Delhi High Court and the Customs Broker has been exonerated from such charges. As a result, the issuance of Show Cause Notice is not maintainable and is barred by limitation for being issued beyond the statutory period. Thus, in view of the above, the Show Cause Notice dated 20th April 2015 is hereby quashed and set aside.

With the above observations the Writ Petition is disposed of without going into the merits of the case.

Urgent Photostat certified copy of this order, if applied for, be furnished expeditiously.

(SMITA DAS DE, J.)

pkd.