

Writ Petition No. 2536 of 2026

Dated : 09.03.2026

Present:

**Mr. Justice Sardar Md. Rashed Jahangir
&
Mr. Justice Kazi Waliul Islam**

Mr. Mohammad Ataul Gani, Advocate
...For the petitioner

Mr. Tanim Khan, D.A.G. with

Mr. Md. Abdus Samad Azad, D.A.G.

Md. Abdul Jabbar Joel, A.A.G.

Mr. Sk. Naser Wahed (Shemon), A.A.G.

Mr. Ariful Alam, A.A.G and

Mr. Md. Fuad Hasan, A.A.G.

... For the respondents

Let a Rule Nisi be issued calling upon the respondents to show cause as to why the order dated 31.11.2025 passed by the respondent No. 1, Customs, Excise and VAT Appellate Tribunal, Dhaka vide Nathi No. CEVT/Case/Cus-421/2025/599 dated 10.11.2025 (Annexure- 'I') directing the petitioner to deposit 10% cash as per section 194(1) of the Customs Act, 1969 [purporting to section 223(1) of the Customs Act, 2023] and the order dated 18.01.2026 passed by the respondent No. 1 vide Nathi No. CEVT/Case/Cus-421/2025/15 dated 18.01.2026 (Annexure- 'J') dismissing the appeal arising out of adjudication order No. 32/2025 dated

09.07.2025 under Nathi No. ৫(৬)কাবক/চট্ট
/ফিগো ফ্যাশন/অডিট/০৫/২০২০/৮৮১৭ dated
29.07.2025 passed by the respondent No. 2 for non-compliance of section 194(1) of the Customs Act, 1969 (purporting to section 223(1) of the Customs Act, 2023) should not be declared to have been done without lawful authority and is of no legal effect and/or pass such other or further order or orders as to this Court may seem fit and proper.

The Rule is made returnable within 4(four) weeks from date.

The petitioner is directed to put in 2(two) sets of requisites for service of notices upon the respondents through usual post as well as registered post with Acknowledgement Due.