The 25th January, 2024

Present: Justice Muhammad Khurshid Alam Sarkar & Justice Sardar Md. Rashed Jahangir Mr. M.A. Hannan, AdvocateFor the Petitioner Mr. Pratikar Chakma, DAG with Mr. Humayun Kabir, AAGFor the Respondents

the After hearing learned Advocate for the petitioner and the learned Deputy Attorney General, it appears to this Court that for an effective and fair disposal of this Rule certain informations and explanations are required from the Commissioner of Customs, Excise VAT and Commissionerate, Agrabad, Chittagong (respondent No. 3).

Accordingly, the respondent No. 3 is directed to furnish the following informations:

i) The impugned Memo (i.e. স্মারক নং- ৪র্থ/ এ(১২)১২/ মুসক/ মূল্য ঘোষণা/ পি এইচপিনওফ/০৮/২২৬২, তারিখঃ ১১/০৮/২০০৮ইং) is regarding rebate or duty drawback.?

ii) Under what provisions of law the aforesaid memo No. ৪র্থ/এ(১২)১২/মুসক/মূল্য ঘোষণা/পি এইচ পি নওফ/০৮/২২৬২, তারিখঃ ১১/০৮/২০০৮ইং was issued?

iii) How an amount of Tk.4,34,33,556/- (four crore thirty four lac thirty three thousand five hundred fifty six) was adjusted in current account register of the petitionercompany as evident from Annexure-M, if the same is taken as duty drawback?

The respondent No. 3 is directed to furnish the above informations and explanations on or before 07.02.2024.

Let the matter be appeared in the daily cause list on 07.02.2024 under the column "For order". After receiving the above information and explanation in affidavit, the matter shall be heard on 28.02.2024 at 12.00PM.

Obaidul Hasan/B.O.