

IN THE SUPREME COURT OF BANGLADESH
HIGH COURT DIVISION
(SPECIAL ORIGINAL JURISDICTION)

WRIT PETITION NO. 8951 OF 2025

IN THE MATTER OF:

An application under Article 102(2)(a)(ii) of the Constitution of the People's Republic of Bangladesh.

And

IN THE MATTER OF:

Amirul Islam, Proprietor of Mithu Carpets
.... Petitioner

-Vs-

The Commissioner of Customs, Customs House (ICD), Kamalapur, Dhaka and others.
.... Respondents.

Mr. Mohammad Jamal Hossain, Advocate
...for the petitioner

Mr. Akhtar Farhad Zaman, Deputy Attorney General with Ms. Sadia Afrin Shapla, Deputy Attorney General with Mr. Arif Khan, Deputy Attorney General with Mr. Sovan Mahmud, Md. Md. Faridul Islam and Mr. Md. Nazmul Haque, Assistant Attorney Generals
.... For the respondent-government.

Heard on 27.04.2026
Judgment on 30.04.2026

Present:

Mr. Justice S.M. Maniruzzaman
and
Mr. Justice Dihider Masum Kabir

S.M. Maniruzzaman, J:

In this Rule Nisi issued under Article 102 of the Constitution of the People's Republic of Bangladesh, the respondents have been called upon to

show cause as to why decision taken by the respondents vide Note Nos. 8,10 and 11 dated 08.05.2025 and 14.05.2025 in Nathi No. ৫-কাস(২৭৭) আমঃ/আইসিডিঃ/গ্রুপঃ-০৩/২০২৫ ইং determining the value of the imported goods of the petitioner @8.37\$ per square meter instead of value found @2.86\$ per square (value of identical goods) as per 5 of the Customs Duty Assessment (Determination of Value of Import Goods) Rules, 2000 as evident in Note No. 4 under the same Nathi and also unilaterally changing the H.S. Code from 5705.00.00 to 5704.10.00 imported under Bill of Entry No. C-6824 dated 25.04.2025 (Annexure-A) without deposing the application dated 12.05.2025 filed by the petitioner should not be declared to have been passed without any lawful authority and is of no legal effect and as to why the respondent No. 1 should not be directed to dispose of the application 12.05.2025(Annexure-G) filed by the petitioner for further investigation in respect of the goods imported by the petitioner under the aforesaid bill of entry for determining the actual value and H.S. Code of the same and/or pass such other or further order or orders as to this Court may seem fit and proper.

Pending hearing of the Rule, respondent No. 1 was directed to release the goods receiving a bank guarantee for the differential amount of duties and taxes.

Facts, in brief, for disposal of the Rule, are that the petitioner is a private limited company incorporated under the Companies Act, 1994 and is engaged in the business of importing various kinds of goods from abroad and sells the same in the local market. After completion all formalities, the

petitioner opened a Letter of Credit (L.C) Number 0000108125010121 dated 17.02.2025 for importing different types of carpet under H.S.Code Number 5705.00.00 and 5704.10.00. After arrival of the goods at Customs House (ICD), Kamalapur, Dhaka, the petitioner through its Clearing and Forwarding Agent (C&F Agent) submitted Bill of Entry Number C-6824 dated 25.04.2025 for assessment and releasing the same. On receipt thereto, the customs authority proposed to assess the goods at the higher value @ \$8.37 ignoring the invoice value @\$2.00 per square meter in violation of the Customs Valuation Rules, 2000.

In that event, the petitioner moved this application and obtained the Rule with the *interim order of direction*.

Mr. Mohammad Jamal Hossain, learned Advocate for the petitioner submits that the petitioner earlier imported carpet covered by Bill of Entry Number C-6824 dated 25.04.2025 under H.S. Code Number 5705.00.00 and 5704.10.00, wherein the respondent customs authority assessed and released the same fixing the value at the rate of @\$2.86 per square meter. However, the same authority has proposed to fix the value of the imported goods in question ignoring the reference value of the Customs House in violation of rule 5 of the Customs Valuation Rules, 2000.

Mr. Hossain next submits that the goods in question have been released by the customs authority as per *interim* direction passed by this Court at the time of issuance of the Rule. In view of the above, he prays for given direction to the concerned customs authority to finally assess the good considering the reference value of the identical goods fixed by the same authority.

On the other hand Mr. Akhtar Farhad Zaman, learned Deputy Attorney General appearing for Respondent No. 3 adopting the submission of learned Advocate for the petitioner in addition he submits that the imported goods have been released by the customs authority completing provisionally assessment as per the *interim* direction given by this Court at the time of issuance of the Rule and the concerned respondent may be directed to complete final assessment by following the Customs Valuation Rules, 2000.

We have considered the submissions of the learned Advocate and learned Deputy Attorney General and perused the writ petition along with annexure appended thereto.

Admittedly, the imported goods have been released by the respondent customs authority in favour of the petitioner as provisional assessment on accepting bank guarantee for the differential amount of customs duty and taxes in pursuance of the *interim* order passed by this Court at the time of issuance of the Rule. Under the circumstances, it would be just and proper, if we direct the respondent customs authority to finally assess the imported goods in accordance with the Customs Valuation Rules 2000, considering the value of the identical goods released by the concerned Customs House at the same time (একই সময়). Under the given facts and circumstances, we are of the view that the Rule should be disposed of with necessary direction.

Accordingly, with the above observation and direction this Rule is disposed of however, without any order as to cost.

Respondent number 1 (Commissioner of Customs, Customs House (ICD), Kamlapur, Dhaka is hereby directed to finally assess the goods covered by Bill of Entry Number C-6824 dated 25.04.2025 in accordance with the Customs Valuation Rules, 2000 within 30(thirty) days after notifying the petitioner and taking into consideration of the value of the identical goods fixed by the Customs House as well as the documents, papers, if any, that may be produced on behalf of the petitioner. The concerned respondent is further directed to return the bank guarantee if the amount (if any) that becomes due after such final assessment is already paid in cash by the petitioner within a period of 30(thirty) days from the date of receipt of a copy of this order failing which the respondent customs authority will be at liberty to encash the bank guarantee in accordance with law.

Communicate a copy of the judgment and order to the respondent No. 1.

Md. DihiderMasum Kabir, J:

I agree.