

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

Writ Petition No. 15827 of 2025

In the matter of:

An application under article 102 of the
Constitution of the People's Republic of
Bangladesh.

AND

In the matter of:

Tahmid Enterprise

... Petitioner

-Versus-

Government of Bangladesh and others

...Respondents

Ms. Fariha Zaman, Advocate

...For the petitioner

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

Mr. Dewan Humaun Kabir(Ripon), D.A.G
with

Ms. Fatema Yesmin, A.A.G.

Mr. Mehedi Hasan Ronve, A.A.G.

Ms. Elina Chowdhury, A.A.G. and

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

... For the respondents

Judgment on: 22.07.2026

Present:

Mr. Justice Sardar Md. Rashed Jahangir

And

Mr. Justice Kazi Waliul Islam

Sardar Md. Rashed Jahangir, J:

On an application under article 102 of the Constitution of the
People's Republic of Bangladesh, Rule Nisi was issued on 07.10.2025 as
follows:

“Let a Rule Nisi be issued calling upon respondent to show cause as to why the impugned action of the respondents particularly the Respondent No. 4 through the order passed by him vide nathi no. ৫/কাঃহাঃস্ট/এআইআর/১৯২৭/সেকশন-৩/২০২৫ dated 10.09.2025 alleging the offence of H.S. code miss declaration to have been committed by the petitioner should not be declared to have been without lawful authority and is of no legal effect and/or pass such other or further order or orders as your Lordships may seem fit and proper.”

For effective disposal of the Rule, it is not at all necessary to enter into the detail fact, save and except, the imported good has been assessed by the respondent Customs authority provisionally and thereby released upon accepting Bank Guarantee in complying this Court’s order dated 07.10.2025.

Now, it is required to complete the final assessment in accordance with law.

Accordingly, the Rule is disposed of.

In the facts and circumstances, the respondents are hereby directed to make the assessment final within 30(thirty) days from receipt a copy of this judgment and order.

Communicate the order at once.

Kazi Waliul Islam, J:

I agree.