

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

WRIT PETITION NO. 3188 OF 2026

IN THE MATTER OF:

Application under Article 102(2)(a)(i) and (ii) of
the Constitution of the People's Republic of
Bangladesh.

And

IN THE MATTER OF:

Golden Son Limited

.... Petitioner

-Vs-

National Board of Revenue and others

....Respondents.

Mr. Samarendra Nath Biswas, Advocate with
Mr. Ahmed Ishtiaque, Advocate

..... For the petitioner.

Mr. Akhtar Farhad Zaman, D.A.G. with

Mrs. Shadia Afrin Shapla, D.A.G with

Mr. Arif Khan, A.A.G. with

Mr. Sovan Mahmud, A.A.G. with

Mr. Md. Faridul Islam, A.A.G. with

Mr. Md. Nazmul Haque, A.A.G and

Mr. Md. Sarwar Alam Chowdhury, A.A.G

..... For the Respondent-government.

Heard On: 27.04.2026

Judgment on: 28.04.2026.

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 the respondents to show cause as to why the order dated 18.01.2026 passed by the respondent No. 2, Customs, Excise and VAT Appellate Tribunal, Dhaka under Nathi No. CEVT/Case(Cus)-112/2022/2403 dated 18.01.2026 (Annexure- M) dismissing the appeal preferred by the petitioner company for non-deposition of cash and not furnishing of bank guarantee both of 5% of the duty and fine penalty imposed by the respondent No. 3 by the adjudication order No. 80/2025 dated 27.10.2025 communicated under Nathi No. ৫(১৩) কাবক/চট্ট/অপ্রত্যাশিত/১৭/২০২৪/৫৮৮০ dated 30.10.2025 should not be declared to have been passed without lawful authority and is of no legal effect and as to why a direction should not be given upon the respondent No. 2 to hear and dispose of the appeal being No. CEVT/Case(Cus)-447/2025 on merit and/or pass such other or further order or orders as to this Court may seem fit and proper.

Facts, relevant for disposal of the Rules, in short, are that the writ petitioner is a private limited company incorporated under the Companies Act, 1994 and is engaged in business of manufacturing 100% export oriented industry in the name and style of "**Golden Son Ltd.**". In course of business the petitioner opened Letter of Credit bearing Nos. 2228-028486-2022 and 2228-028487-2022, both dated 20.11.2022. After arrival the goods at Customs House, Chattagram, the petitioner submitted Bill of Entry Nos. C-25821 and C-25746 both dated 05.01.2023 for assessment and release the same. Thereafter the goods were duly released in favour of the petitioner by the customs authority for manufacturing finished goods

for export. However after a considerable period the petitioner failed to submit any proceeds related documents before the concerned customs authority, thereby violated Section 13(2), (3) and Section 131 of the Customs Act, 1969 as well as the Licensing Rules, 2008. Thereafter, the Commissioner of Customs Bond (The Commissioner) initiated proceedings against the petitioner by issuing a show cause notice dated 26.11.2024. In response thereto, the petitioner replied on 21.07.2025 and after hearing the Commissioner adjudicated the matter by order dated 30.10.2025 directing the petitioner to pay customs duty and taxes to the amount of Tk. 92,15,929/- along with a penalty of Tk. 1,00,000/-, total amounting Tk. 93,15,929/-.

Being aggrieved by the adjudication order, the petitioner preferred customs appeal before the respondent No. 2, Customs, Excise and VAT Appellate Tribunal (Tribunal) along with an application under Section 194 of the Customs Act, 1969 seeking waiver of the statutory deposit on the ground of hardship. The Tribunal considering the statements made in the application allowed the application in part directing the petitioner to deposit 5% tax and furnishing 5% of bank guarantee on the demanded amount. However due to non-compliance with the said order, the appeal was dismissed by the Tribunal dated 18.01.2026. Challenging the said order the petitioner filed the instant writ petition and obtained the Rule.

Thereafter, the petitioner deposited Tk. 4,65,797.00 through treasury challan and furnished a 5% Bank Guarantee bearing No. 260-26-LOG-001 dated 22.02.2026 before the Tribunal along with an application for seeking acceptance the amount and dispose of the appeal on merit. However the

Tribunal did not take any action on the said application, hence the instant writ petition.

Mr. Samarendra Nath Biswas, the learned Advocate appearing for the petitioner submits that the petitioner is a bonafide business entity and has subsequently complied with the Tribunal's order dated 18.01.2026. Due to lack of knowledge the petitioner could not deposit the same within time. Subsequently, upon becoming aware deposited the amount and filed an application before the Tribunal for acceptance the amount and seeking to proceed the appeal on merit. However, the Tribunal did not pass any order on the said application, such action of the Tribunal is absolutely illegal and to be declared without lawful authority.

On the other hand, Mr. Akhtar Farhad Zaman, learned Deputy Attorney General appearing for the respondent-Government submits that there is no illegality in the impugned order. The petitioner failed to comply with the Tribunal's order within the stipulated time accordingly the Tribunal rightly dismissed the appeal and as such, the Rule is liable to be discharged.

We have heard the learned Advocate for the petitioner and the learned Deputy Attorney General appearing for the respondent-Government and considered their submissions.

It appears from Annexures-O, O(1), and O(2) of the writ petition, it however, appears that as per the order of the Tribunal, the petitioner has complied and deposited Tk. 4,65,796.45 through treasury challan dated 22.02.2026 and on the same day furnished a bank guarantee for the same amount. The petitioner also filed an application before the Tribunal seeking

for acceptance the deposite and dispose of the appeal on merit, however the Tribunal did not pass any order on the said application. It further appears from the record that the petitioner is a 100% export oriented Industries and has been carrying on its business in compliance with the statutory requirements under the existing laws of Bangladesh.

Moreover, the petitioner has complied with the Tribunal's order and disposed 5% cash and 5% Bank guarantee on demanded amount. At this juncture, we are of the view that justice would be best served if we dispose of the Rule with necessary direction to the concerned Tribunal otherwise the petitioner would be non-suited.

Accordingly, the respondent No. 2 Customs, Excise and VAT, Appellate Tribunal, Dhaka is hereby directed to recall the order dated 18.01.2026 and accept the petitioner's application dated 22.02.2026 (received on 23.02.2026) within 2(two) weeks from the date of receipt of this order. The Tribunal is further directed to hear and dispose of the appeal on merit in accordance with law expeditiously preferable within 6(six) months.

With the above observation and direction the Rule is disposed of however, without any order as to costs.

Communicate the copy of the judgment and order at once.

Dihider Masum Kabir, J:

I agree.

M.A.Hossain-B.O.