

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

**WRIT PETITION NO. 3545 OF 2026**

**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:**

***Md. Shahidul Islam***

.... Petitioner

-Vs-

***Government of Bangladesh represented by the Secretary Ministry of Finance, Secretariat Building Ramna, Dhaka and others.***

....Respondents.

Mr. A.M. Mahbub Uddin Khokon, Senior Advocate with Mr. Md. Uzzal Hossain, Advocate  
...for the petitioner

Mr. Akhtar Farhad Zaman, Deputy Attorney General with Ms. Shadia 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 04.05.2026.**

**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 detention of petitioner's imported lawful assorted

goods, Garments accessories, TV parts cleaning preparation, LED TV parts, Skin Care Crème, Cosmetics ( Moisture Cream) imported by the petitioner under Bill of Entry No. C-133351 dated 05.02.2026, Airway Bill No. AWB-96656114564 and packing list with other alleged illegal goods now detained in the Case No. 11 of 2026 dated 08.02.2026(Annexure-A, A-1 and A-2 to the writ petition) 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.

At the time of issuance of the Rule an *interim* order was passed in the following terms;

“Pending hearing of the Rule, the operation of the respondent No. 4 is directed to release the goods as contained in Annexure-A, A-1 and A-2 to the writ petition after receiving the applicable duties and taxes from the petitioner deducting the alleged illegal goods namely, cigarette stamp within 7(seven) days from the date of receipt of the copy of the order.”

Challenging the impugned order, the respondent-Government preferred Civil Petition for Leave to Appeal No. 1103 of 2026 before the Appellate Division, Supreme Court of Bangladesh. Upon hearing the Leave Petition, the Hon’ble Judge-in-Chamber was pleased to stay the interim order with a direction to the High Court Division to hear and dispose of the Rule in accordance with law.

Yesterday this Court verbally directed the learned Deputy Attorney General to appear before the Court along with the concerned officer and relevant file. Accordingly Ms. Shadia Afrin Shapla, the learned Deputy

Attorney General for the respondent-government appearing with Mr. Amirul Islam, Deputy Commissioner of Customs, Customs House, Dhaka by referring the relevant customs Note Sheet submits that in the meantime the proceedings have been initiated by the customs authority against the petitioner under Section 302 of the Customs Act, 2023 (Act, 2023). Since the proceedings have already been initiated by the concerned customs authority, in this regard the learned Deputy Attorney General submits that there remains no cause of action to adjudicate the Rule and as such the Rule should be discharged.

Md. Mahbub Uddinn Khokon, the learned Senior Advocate appearing for the petitioner submits that in the mean time the proceedings have already been initiated by the customs authority and hence the concerned authority may be directed to dispose of the proceedings in accordance with law and also to release the goods upon payment of applicable duty and taxes.

Since, the proceeding is pending before the customs authority, at this juncture, justice would be best served if we dispose of the Rule with a direction upon the respondent customs authority to hear and dispose of the proceeding in accordance with the Act, 2023.

In this situation, the petitioner will be at liberty to appear in the proceeding and take appropriate steps under the proviso of Section 203 of the Act, 2023, if so advised. The concerned customs authority is further directed to dispose of the proceeding so initiated vide Nathi No. ৫-কাস(১১)প্রি/ঢালকালহা/শুল্ক ফাঁকি/ ২০২৬/২৯৫৮ dated 11.03.2026 in according with the provision of Section 203 as well as Section 205 of the Act, 2023 within 30 days from the receipt of this order.

With the above observation and direction the Rule is accordingly disposed of.

There will be no order as to costs.

Communicate the judgment and order to the concerned respondents forthwith.

**Dihider Masum Kabir, J:**

I agree.