

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

Writ Petition No. 4676 of 2016

In the matter of:

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

AND

In the matter of:

Kalipada Das

... Petitioner

-Versus-

Commissioner of Customs, Custom House,
Chittagong and others

... Respondents

Mr. A.H.M. Ziauddin, Advocate

... For the petitioner

Mr. Md. Monjur Alam, D.A.G. with

Dr. Mohammad Soeb Mahmud, A.A.G.

Mr. Md. Abul Hasan, A.A.G.

Mr. Monjur Elahi, A.A.G. and

Mr. Md. Tareq Rahman, A.A.G

... For the respondent No. 3

Heard on: 07.05.2025

And

Judgment on: 26.05.2025

Present:

Justice Sardar Md. Rashed Jahangir

and

Justice Kazi Waliul Islam

Sardar Md. Rashed Jahangir, J:

The Rule Nisi was issued on an application under article
102 of the Constitution of the People's Republic of Bangladesh

calling upon the respondents to show cause as to why they should not be directed to implement the order No. 74 of 2011 dated 15.06.2015 passed by the respondent No. 2 vide Nathi No. CEVT/Case(Cus)-59 of 2012 dated 15.06.2015 directing the respondent No. 1 to return the excess amount of duties and taxes deposited by the petitioner at the time of release of the goods and/or pass such other or further order or orders as to this Court may seem fit and proper.

At the mid of hearing, learned Deputy Attorney General apprised this Court that challenging the order No. 74 dated 15.06.2015 passed by the Customs, Excise and VAT Appellate Tribunal Vide Nathi No. CEVT/Case(Cus)-59 of 2012, the Commissioner concerned filed Customs Appeal No. 222 of 2015 before the High Court Division of Supreme Court of Bangladesh and the said appeal is pending for adjudication.

He next submits that before adjudicating the appeal finally the petitioner cannot claim the implementation of the order of the Tribunal. Since, the Tribunal order is under challenge in Customs Appeal No. 222 of 2015.

In view of the statement made in paragraph Nos. 4 and 5 of the supplementary affidavit dated 26.05.2025, we are of the view that the Rule as has been issued lost it's efficacy after filing of the

Customs Appeal No. 222 of 2015 and the issue in question of the Rule shall be decided finally under the said appeal.

With the aforesaid observation, the Rule is disposed of.

No order as to cost.

Communicate the judgment and order at once.

Kazi Waliul Islam, J:

I agree.