

Dd 2 11.09.2026
(Bench ID-266460)
COURT NO. 654

In the High Court At Calcutta
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA/1779/2026

**MAA CHINNAMASTA CEREMICS
VS
DEPUTY COMMISSIONER OF CUSTOMS, ICD
DURGAPUR AND ORS.**

Mr. Indranil Banerjee, Advocate
Mr. Subrata Mukherjee, Advocate
Ms. Samrita Das, Advocate
... .. For the Petitioner

Mr. Anjan Chakraborty, Advocate (VC)
Ms. Avantika Chakraborty, Advocate
... .. For the Respondent No. 6 (UOI)

Mr. U. S. Bhattacharya, Advocate
Mr. K. K. Maiti, Advocate
... For Customs Authority

1. The supplementary affidavit by the petitioner be kept on record.
2. The petitioner in the instant case is a sole proprietorship firm and challenges, *inter alia*, the legality and validity of the testing reports dated April 22, 2025 and October 16, 2025 wherein it has been determined that the 'coke bulk with dust' imported by the petitioner on March 20, 2025 and March 21, 2025 purportedly contains hazardous elements fluoride beyond the permissible limit. Therefore, the imported consignments have been classified as waste materials in terms of the Hazardous and Other

Waste (Management and Transboundary Movement) Rules, 2016.

3. In this writ petition, the petitioner seeks a direction from this Court to carry out further testing of fresh samples from the import consignments brought in by the petitioner on March 20, 2025 and March 21, 2025.
4. It appears from the order dated 7th May, 2026 that the respondents were directed to file a report thereby indicating as to whether the testing has been done after following the due process of law. The respondents were also directed to submit a report as to why a show cause notice has already been issued to the petitioner on 18th October, 2025. The co-ordinate Bench has also held that the present writ petition is not maintainable since the show cause notice has been issued to the petitioner and the remedy of the petitioner lies before the adjudicating Authority to adjudicate the issues involved. Be that as it may, the co-ordinate Bench has directed the respondents to file a report in the matter.
5. Such report is not ready to be filed in the form of an affidavit and the respondents are unable to produce the same.
6. I feel that keeping the writ petition pending will serve no purpose. The show cause notice issued on 18th October, 2025 has to be complied with by the petitioner. If the respondents are not satisfied with the reply to the show cause filed by the petitioner, before taking any penal measure against the petitioner, the respondents shall give an opportunity of hearing to the petitioner and an opportunity to defend himself. As regards the issue of fresh sample

and testing the same, I permit the parties to get the same tested at an independent laboratory if required.

7. In such observations, the writ petition being WPA/1779/2026 is **disposed of**.

(Aryak Dutt, J.)