

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

**WRIT PETITION NO.10375 of 2013**

**IN THE MATTER OF:**

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

And

**IN THE MATTER OF:**

***Mrs. Ummun Naser and others***

***... Petitioners***

-VS-

***Bangladesh, represented by the Secretary,  
Ministry of Finance, Bangladesh Secretariat,  
Ramana, Dhaka and others.***

***... Respondents.***

And

Mr. S.M. Jahangir Alam, Advocate

.... For the Petitioners.

Mr. Samarendra Nath Biswas, D.A.G. with

Mr. Md. Abul Kalam Khan (Daud), A.A.G. and

Mr. Md. Modersher Ali Khan (Dipu), A.A.G.

....For the Respondents-government.

**Heard and judgment on:12.02.2024**

**Present:**

*Mrs. Justice Farah Mahbub.*

*And*

*Mr. Justice Muhammad Mahbub Ul Islam*

**Farah Mahbub, J:**

Today, the matter has appeared in the list for order.

In this Rule Nisi issued under Article 102 of the Constitution of  
People's Republic of Bangladesh, the petitioners has challenged the  
impugned warrant/notice No.87 dated 19.08.2013 issued under the signature  
of the Commissioner (Current Charge), Customs Bond Commissionerate,

Dhaka, the respondent No.4 giving direction upon the banks concerned to freeze all current account/savings account /FC Accounts and FDR of the petitioners (Annexure-C), be declared to have been issued without lawful authority and hence, of no legal effect.

At the time of issuance of the Rule, the operation of the warrant/notice No.87 dated 19.08.2013 issued under the signature of the respondent No.4 (Annexure-C), was stayed by this Court for a prescribed period.

In view of the statements so made in the instant writ petition, we have heard Mr. S.M. Jahangir Alam, the learned Advocate appearing for the petitioners and Mr. Md. Modersher Ali Khan (Dipu), the learned Assistant Attorney General appearing for the respondents-government.

The impugned order dated 19.08.2013 has been issued by the respondent concerned vide Warrant Notice No.87 under Section 202(1)(f) of the Customs Act, 1969 giving direction upon the concerned banks to freeze the respective bank accounts of the petitioners. However, said power of the Customs authority may be authorized if there is pending unpaid duties including other contexts as are prescribed therein. In the instant case, order under Section 202(1)(f) has been issued by the Commissioner concerned stating, *inter-alia*, that “প্রতিষ্ঠানটির বার্ষিক নিরীক্ষা ০১.০৩.১৯৯৮ ইং হইতে হালনাগাদ অনিস্পন্ন রয়েছে এবং প্রতিষ্ঠানটি অস্তিত্বহীন। মেসার্স ডেল্টা ডাইং এন্ড ফেব্রিক্স লিঃ, ২৩ নং উত্তর রাজশন, সাভার, ঢাকা অদ্যবধি নিরীক্ষা কাজে দলিলাদি দিয়ে সহযোগীতা করেননি। ” Said context, as relied upon by the Commissioner towards issuance of the impugned order dated 19.08.2023 under Section 202(1) does not go to show that there was pending duties which the petitioners has failed to pay despite giving direction by the authority

concerned. In this regard respondent concerned has also failed to show for any other document whatsoever that pursuant to pending demand of duties said order has been issued.

In view of the above position of facts and considering the position of law as provided under Section 202 of the Customs Act, 1969, we find substance in the instant Rule.

In the result, the Rule is made absolute.

The impugned warrant/notice No.87 dated 19.08.2013 issued under the signature of the Commissioner (Current Charge), Customs of Commissionerate, Dhaka, the respondent No.4 to freeze all current account/savings account /FC Accounts and FDR of the petitioners (Annexure-C), is hereby declared to have been issued without lawful authority and hence, of no legal effect.

There will be no order as to costs.

Communicate the judgment and order to the respondents concerned at once.

**Muhammad Mahbub Ul Islam, J:**

I agree.