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W.P.No.12644 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.06.2026

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.12644 of 2021

And

W.M.P.No.13432 of 2021

M/s.HLG Trading through its Authorised
Signatory Shri H.L.Goyal, Son of late
Jagath Ram Goyal, Space "E", 3rd Floor,
Surya Kiran Complex, 92, the Mall,
Ludhiana, Punjab.

... Petitioner

Vs.

- 1.The Commissioner of Customs,
Chennai – II
II Commissionerate,
Custom House, 60, Rajaji Salai,
Chennai – 600 001.
- 2.The Deputy / Assistant Commissioner of
Customs, Group III
Formerly Group 7B/7H
O/o Commissioner of Customs,
Chennai – II Commissionerate,
Custom House, 60, Rajaji Salai,
Chennai – 600 001.

... Respondents

Prayer:

Petition filed under Article 226 of the Constitution of India to
issue a Writ of Certiorarified Mandamus, calling for the records in and



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connected with Speaking Order No.83925/2021 dated 15.04.2021 made in F. No. CUS/APR/BE/MISC/764/2020/GR-3 of the second respondent, quash the same and direct the second respondent to extend the benefit of Notification No.30/2004-CE dated 09.07.2004 as amended with respect to importations made by the petitioner under 12 bills of entry from levy of countervailing duty by reassessing the said bills of entry, quantifying the same for the purpose of entitling the petitioner to seek refund of the same.

For Petitioner : Mr.B.Satish Sundar

For Respondents : Mr.Sai Srujan Tayi for R1, R2
Senior Panel Counsel

ORDER

The petitioner has filed this writ petition seeking issuance of Writ of Certiorarified Mandamus, calling for the records in and connected with Speaking Order No.83925/2021 dated 15.04.2021 made in F. No. CUS/APR/BE/MISC/764/2020/GR-3 of the second respondent, quash the same and direct the second respondent to extend the benefit of Notification No.30/2004-CE dated 09.07.2004 as amended with respect to importations made by the petitioner under 12



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bills of entry from levy of countervailing duty by reassessing the said bills of entry, quantifying the same for the purpose of entitling the petitioner to seek refund of the same.

2.The learned counsel appearing for the petitioner submitted that as against the impugned order, there is effective appeal remedy available to the petitioner before the Commissioner of Customs [Appeals]. Hence, this Court, without going into the merits of the case, may grant liberty to the petitioner to exhaust the appeal remedy. The learned counsel further submitted that the period during which the writ petition was pending before this Court may be excluded for the purpose of limitation.

3.Considering the limited request now made by the learned counsel appearing for the petitioner, this Court, without expressing any opinion on the merits of the case, permits the petitioner to file appeal before the Commissioner of Customs [Appeals]. The period during which the writ petition was pending before this Court is excluded for the purpose of limitation.



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4.The writ petition is disposed of. No costs. Consequently,
the connected miscellaneous petition is closed.

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pri
Index: Yes/ No
Speaking Order: Yes/ No
NCC: Yes/ No

To

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Chennai – 600 001.

2.The Deputy / Assistant Commissioner of
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Formerly Group 7B/7H
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