

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 17942 of 2015

Date of Decision: 27.8.2015

M/s SJS International, Jalandhar

....Petitioner.

Versus

Union of India and others

...Respondents.

**CORAM:- HON'BLE MR. JUSTICE AJAY KUMAR MITTAL.
HON'BLE MR. JUSTICE RAMENDRA JAIN.**

PRESENT: Mr. Jagmohan Bansal, Advocate for the petitioner.

AJAY KUMAR MITTAL, J.

1. Through the instant petition filed under Articles 226/227 of the Constitution of India, the petitioner has prayed for issuance of a writ in the nature of mandamus directing the respondents to finalize the assessment and to release duty drawback benefit to it.

2. The petitioner is engaged in the trading and export of Fully Threaded Rod (Made of Non Alloy Steel) since the year 2003. The petitioner is having import export code dated 28.12.2010 (Annexure P-1). As and when the petitioner exported goods, goods along with export documents were presented before the Custom Officers at ICD, Ludhiana. It exported goods claiming benefit of drawback. In the shipping bill itself, the benefit as per procedure was claimed. Material was physically examined, value was assessed and thereafter permission to export was granted. In ordinary course of business, the petitioner brought one consignment at CFS, Ludhiana for export out of country and filed two shipping bills dated 23.12.2013 (Annexures P-2 and P-3,

respectively). On demand of sample by the Customs Officer, the same was produced and permission was granted for export of goods, but without any reason, the shipping bill was provisionally assessed. The petitioner realized export proceeds in January, 2014 vide certificates dated 21.1.2014 (Annexure P-4) and dated 3.2.2014 (Annexure P-5). After realizing export proceeds, the petitioner vide letters dated 11.7.2015 (Annexure P-6) and dated 30.7.2015 (Annexure P-7) requested the respondents to finalize the assessment and release the benefit of duty drawback, but no response has been received till date. Hence, the present writ petition.

3. Learned counsel for the petitioner submitted that for the relief claimed in the writ petition, the petitioner has sent letters dated 11.7.2015 (Annexure P-6) and dated 30.7.2015 (Annexure P-7) to respondent No.3, but no action has so far been taken thereon.

4. After hearing learned counsel for the petitioner, perusing the present petition and without expressing any opinion on the merits of the case, we dispose of the present petition by directing respondent No.3 to take a decision on the letters dated 11.7.2015 (Annexure P-6) and dated 30.7.2015 (Annexure P-7), in accordance with law by passing a speaking order and after affording an opportunity of hearing to the petitioner within a period of two months from the date of receipt of certified copy of the order.

(AJAY KUMAR MITTAL)
JUDGE

August 27, 2015
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(RAMENDRA JAIN)
JUDGE