IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.08.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.10914 of 2016

M/s.Sicame India Connectors Pvt. Ltd.,
Represented by its Managing Director
Mr.D.Shine
S.No.473/1 (Part)
No.96, Sirukundram Village
Chengalpet Taluk
Kanchipuram District 603 108. .. Petitioner

..Vs..

1.Deputy Commissioner of Customs (Group IV)
Custom House, No.60, Rajaji Salai
Chennai - 600 001.

2.Assistant Commissioner of Customs (SVB)
Custom House, No.60, Rajaji Salai
Chennai - 600 001. .. Respondents

Prayer

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus directing the first respondent to finalise the assessment in the bills of entry filed by the petitioner as specified in the representation dated August 4, 2015 and in terms of the order-in-original No.18827/2012 dated 15.05.2012 passed by the 2nd respondent and to thereafter direct the 1st respondent to refund the amount of Rs.24,34,389.00 [Twenty Four Lakhs Thirty Four Thousand Three Hundred and Eighty Nine Only] representing the extra duty deposit paid by them.

For Petitioner : Mr.Hari Radhakrishnan

For Respondent : Mr.T.R.Senthil Kumar, S.P.C., ORDER

Heard Mr.Hari Radhakrishnan, learned counsel appearing for the petitioner and Mr.T.R.Senthil Kumar, learned Special Panel Counsel appearing for the respondent and with the consent of either side, the writ petition itself is taken up for final disposal.

2.The petitioner seeks for issuance of a direction upon the first respondent to finalise the assessment in the bills of entry filed by the petitioner by considering his representation. The Bills of Entries filed by the petitioner were provisionally assessed to duty as there arose a dispute as regards valuation. Ultimately the matter went before the Special Valuation Branch and the Assistant Commissioner of Customs (SVB), by order dated 23.05.2012 accepted the valuation as adopted by the petitioner and directed that all pending provisional assessment shall be finalised accordingly.

3.Though such order was passed in the year 2012, till date nothing has happened in the matter. The petitioner's representation dated 04th August 2015 has also not evoked any response and therefore, the petitioner is before this Court. As long as the order passed by the Special Valuation Branch has not been modified or reversed, then the provisional assessment should be finalised. In fact there is a direction to the said effect in the order dated 23.05.2012.

4.Thus, the first respondent is directed to take note of the above fact and dispose of the petitioner's representation by considering and finally assessing the Bills of Entries in accordance with law, not later than three months from the date of receipt of a copy of this order.

5.The writ petition is disposed of with the above direction. No costs.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

To

1.Deputy Commissioner of Customs (Group IV)
Custom House, No.60, Rajaji Salai
Chennai - 600 001.

2.Assistant Commissioner of Customs (SVB)
Custom House, No.60, Rajaji Salai
Chennai - 600 001.

+1cc to Mr.HariRadhakrishnan, Advocate sr.47385
+1cc to Mr.T.R.Senthilkumar, Advocate sr.47604

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ak[co]
srg 16/09/2016