

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.11.2016

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THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.12861 of 2016

M/s. United Foundries pvt ltd [PETITIONER]
Rep by its General Manager Mr. J.Sundaram

Vs

- 1 The Chief Commissioner of Customs
Custom House,
No.60 Rajaji Salai
Chennai-600 001
- 2 The Commissioner of Customs (IV Commissionerate)
Custom House
No.60 Rajaji Salai
Chennai-600 001.
- 3 The Commissioner of Customs (Bonds)
Custom House
No.60 Rajaji Salai
Chennai-600 001.
- 4 The Deputy Commissioner of Customs (EPCG)
Custom House
No.60 Rajaji Salai, Chennai-600 001
- 5 The Deputy Commissioner of
Customs (Refunds)
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 to direct the respondents herein to carry out the final assessment under EPCG Scheme of the goods released under Bills of Entry Nos. 20399 20400 and 20401 all dated 4.10.2000 and consequently refund the duty collected in excess in accordance with law within a time frame to be fixed by this Honourable Court.

For Petitioner : Mr.S.Murugappan

For Respondents : Mr.Rajkumar Jhabakh,
Joint Panel Counsel

ORDER

Heard Mr.S.Murugappan, learned counsel for the petitioner and Mr.Rajkumar Jhabakh, learned Joint Panel Counsel accepting notice on behalf of the respondents. By consent, the Writ Petition itself is taken up for final disposal.

2.The petitioner has come forward with this Writ Petition to direct the respondents to carry out the final assessment under EPCG Scheme of the goods released under Bills of Entry Nos. 20399 20400 and 20401 all dated 4.10.2000 and consequently refund the duty collected in excess.

3.Finally, the Department has partially acceded to the request of the petitioner in agreeing to make final assessment of the concerned Bills of Entries.

4.It appears that the Department is not in possession of the documents and therefore informed that they have sought for the documents from the petitioner, which have been furnished by the petitioner on 26.10.2016. The respondents accept the fact that the documents have been received by them.

5.The learned Joint Panel Counsel appearing for the respondents would submit that there appears to be certain discrepancies in the Invoice Number, etc., and hence certain clarifications are required from the petitioner.

6.If that be so, then the fourth respondent should call upon the petitioner to appear for a personal hearing, during which all the clarifications/doubts can be readily sorted out. Therefore, this Court fixes an outer time limit of three weeks from the date of receipt of a copy of this order to finally assess the Bills of Entries and within such time, notice of personal hearing should be issued to the petitioner and the petitioner should appear through their authorized representative and clarify all issues as sought for by the fourth respondent. After

which, final orders should be passed within the time stipulated by this Court. In the event the the final assessment results in consequential refund, needless to state that the refund has to be effected, within a time frame, preferably within a period of three months from the date on which the orders are passed.

The Writ Petition is disposed of accordingly. No costs. Consequently, connected Miscellaneous Petition is closed.

07.11.2016

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T.S.SIVAGNANAM, J

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