IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.10.2016

CORAM :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.35023 of 2016

Mr.Sudhagar ...Petitioner

Vs

The Assistant Commissioner of Customs (Refunds), Office of the Commissioner of Customs (Airport), International Airport, Chennai-27. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Mandamus directing the respondent to consider and dispose of the refund application of the petitioner dated 11.11.2015 in accordance with law as expeditiously as possible.

For Petitioner : Mr.M.Deivanandam
For Respondent : Mr.T.Pramod Kumar Chopda

ORDER

Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner has filed this writ petition seeking a direction to the respondent to consider and dispose of his application dated 11.11.2015 wherein he sought for refund of the total amount of customs duty, redemption fine and personal penalty paid.

3. The petitioner arrived at the Anna International Airport, Chennai on 4.9.2015 after having stayed abroad for about 732 days. The Customs Authorities seized the gold chain, which was in the possession of the petitioner and initiated proceedings under the provisions of the Customs Act holding that the goods are liable for confiscation. Ultimately, an order was passed confiscating the goods with an option to redeem the same subject to payment of redemption fine and personal penalty.

4. The petitioner paid the amounts and redeemed the goods and thereafter, preferred an appeal as against the said order of confiscation before the Commissioner of Customs (Appeals-I), Chennai. The appeal was partly allowed by order dated 30.9.2015

by reducing the redemption fine to Rs.35,000/- and personal penalty from Rs.38,000/- to Rs.10,000/-. The petitioner filed an application for refund of the customs duty, redemption fine and personal penalty, pursuant to the order of the Commissioner of Customs (Appeals-I), Chennai. It is stated that the said application is well within the period of one year in terms of Section 27(1)(a) of the Customs Act. That application is pending for about ten months and since no orders have been passed so far on the same, the petitioner is before this Court.

5. The respondent had given instructions to the learned Standing Counsel, who states that if reasonable time is granted, the Authority concerned will pass orders on the application for refund.

6. Accordingly, the writ petition is disposed of with a direction to the respondent to consider the application for refund, taking note of the factual details as mentioned above and if there is no other legal impediment, the respondent shall pass appropriate orders for effecting refund of eligible amount within a period of four weeks from the date of receipt of a copy of this order. No costs.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner of Customs (Refunds),
Office of the Commissioner of Customs (Airport),
International Airport, Chennai-27.

+1cc to Mr.T. Pramodkumar, Advocate, S.R.No.60018
+1cc to Mr.D. Deivanandam, Advocate, S.R.No.59768

RJ(CO)
EU(17/11/2016)

WP.No.35023 of 2016