

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.03.2016

CORAM

THE Hon'ble Mr.JUSTICE M. DURAISWAMY

W.P.No.550 of 2016

J. Shivakumar

... Petitioner

vs

1. The Principal Commissioner of Customs,
Chennai - I Airport Commissionerate,
New Custom House, Meenambakkam,
Chennai - 600 027
2. The Commissioner of Customs (Appeals),
Custom House, No.60, Rajaji Salai,
Chennai - 600 001
3. The Joint Commissioner of Customs (Ajudication-Air),
New Custom House, Air Cargo Complex,
G.S.T. Road, Meenambakkam,
Chennai - 600 027
4. The Assistant Commissioner of Customs (Refunds),
New Custom House, Meenambakkam,
Chennai - 600 027

..... Respondents

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Mandamus to direct the respondents to refund the amount of Rs.6,00,000/- as claimed by the petitioner herein by giving effect to the order passed by the Commmissioner of Customs (Appeals-I), Chennai, vide Order-in-Appeal C.Cus.1 No.348/2015 dated 29.06.2015, in Appeal No.C4-1/242/O/2015-Air.

For petitioner :Mr.A.K. Jayaraj

For respondents :Mr.S. Hajamohideen Giste
Standing Counsel

ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorari to call for the records on the files of the respondent in TIN No.33962384066 dated 18.12.2015 and quash the same as being without jurisdiction and authority of law in so far as the assessment year 2014-15 is concerned.

2. According to the petitioner, the Commissioner of Customs (Appeals-I), after granting hearing, had passed an order dated 29.06.2015, modifying the order, by reducing the Redemption Fine of Rs.12,00,000/- to Rs.7,00,000/- and penalty of Rs.2,00,000/- to Rs.1,00,000/-. Thereafter, the petitioner had filed a Refund Application before the third respondent for refund of the differential Redemption Fine and Penalty, as ordered by the second respondent, by enclosing Work Sheet and other relevant documents. According to the petitioner, the application for refund of Rs.6,00,000/- was acknowledged by the third respondent on 14.10.2015, however, no refund has been made so far.

3. The respondents filed their counter, wherein, they have stated that the refund application, submitted by the petitioner, has been received by their office on 28.12.2015, taken on record and is being processed under the Customs Act, 1962.

4. It could be seen that the Refund Application was received by the respondents on 14.10.2015 and even after a lapse of more than four months, the respondents have not passed any order in the Refund Application. Therefore, I am of the considered view that the fourth respondent can be directed to pass orders in the Refund Application within a stipulated time.

5. Accordingly, I direct the fourth respondent to dispose of the Refund Application, filed by the petitioner on 14.10.2015, by passing final order in the Refund Application, on merits and in accordance with law within a period of three weeks from the date of receipt of copy of this order, after affording due opportunity of personal hearing to the petitioner. With the above observation, the writ petition is disposed of. No costs.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

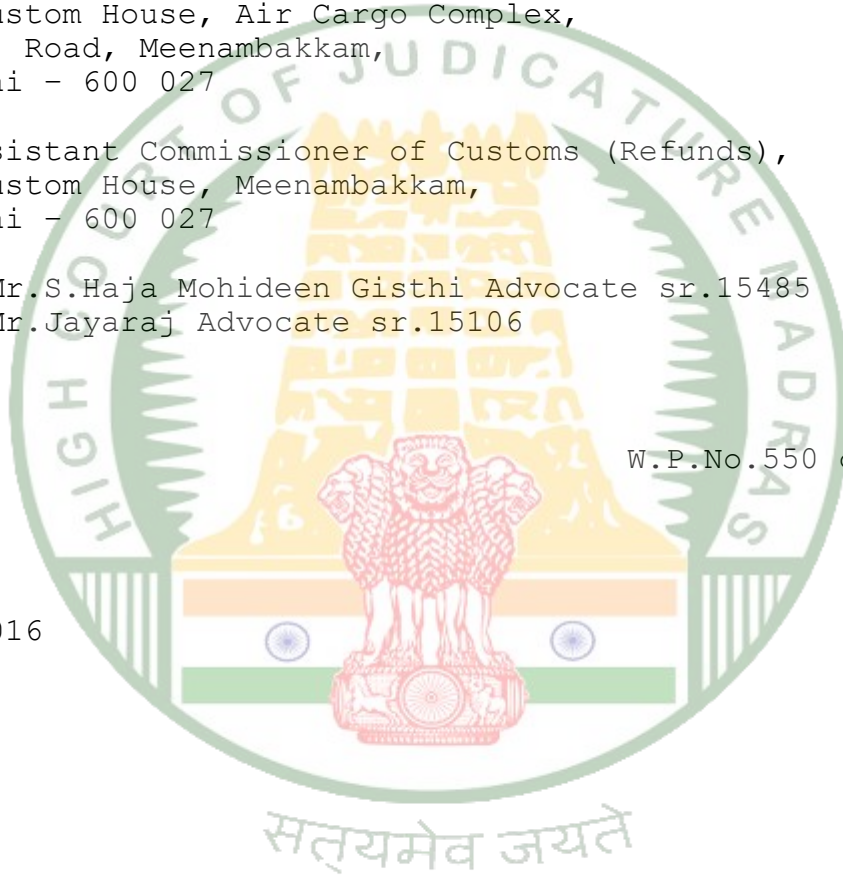
To

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4. The Assistant Commissioner of Customs (Refunds),
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+1 cc to Mr.S.Haja Mohideen Gisthi Advocate sr.15485
+1 cc to Mr.Jayaraj Advocate sr.15106

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