

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.04.2017

CORAM

THE HON'BLE Mr. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.10930 to 10932 of 2017
and
W.P.MP.Nos.11899 to 11901 of 2017

Pannalal Mahesh Chandra Jewellers
(a partnership firm) rep. By its
authorized signatory
Shri Om Prakash Khandelwal
No.60/52, Nayaganj, Kanpur
Uttar Pradesh 208 001. Petitioner in all the W.Ps.

Vs.

1. The Commissioner of Customs,
(Appeals), Custom House,
No.60, Rajaji Salai
Chennai-600 001.
2. Assistant Commissioner of Customs
(Refunds) O/o Commissioner of
Customs, (Port-Export), Custom
House, No.60, Rajaji Salai
Chennai-600 001. Respondents in all the W.Ps.

This writ petition is filed under Article 226 of the Constitution of India, to issue a writ of Certiorarified Mandamus to call for records of the 1st respondent, the Commissioner of Customs (Appeals) in Order-in-Appeal No. 792/2014, 793/2014, 794/2014 in Appeal C3/182/2013-SEA, C3/183/2013-SEA, C3/184/2013-SEA dated 01.05.2014 respectively, and quash the same and further direct the 2nd respondent herein to process and grant the refund claim made under Notification No.102/2007 dated 14.09.2007.

For Petitioner	: Mr.B.Satish Sundar
For Respondents	: Mr.Raja Sekar, Standing Counsel

C O M M O N O R D E R

These writ petitions are filed challenging the orders passed by the first respondent dated 01.05.2014, wherein and whereby, the appeals preferred by the petitioner were rejected by confirming the orders of the original authority rejecting the refund of claim made by the petitioner.

2. Though the learned counsel for the petitioner contended that the petitioner is entitled to seek refund and the orders passed by the original authority and the Appellate Authority are erroneous, this Court is not inclined to entertain these writ petitions, on the reasons that the petitioner has approached this Court after a period of nearly three years and that the petitioner should have availed the alternative remedy of filing the appeal before the the Tribunal then and there. Therefore, on the ground of laches, this Court is not inclined to entertain the writ petitions. However, it is open to the petitioner to approach the Tribunal and explain the delay in filing the appeals. It is open to the Tribunal to consider the reasons for such delay and to decide as to whether the appeals can be entertained by condoning the delay. Accordingly, these writ petitions are dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

vsi/mm

Note: Issue order cop on or before 03.05.2017

To

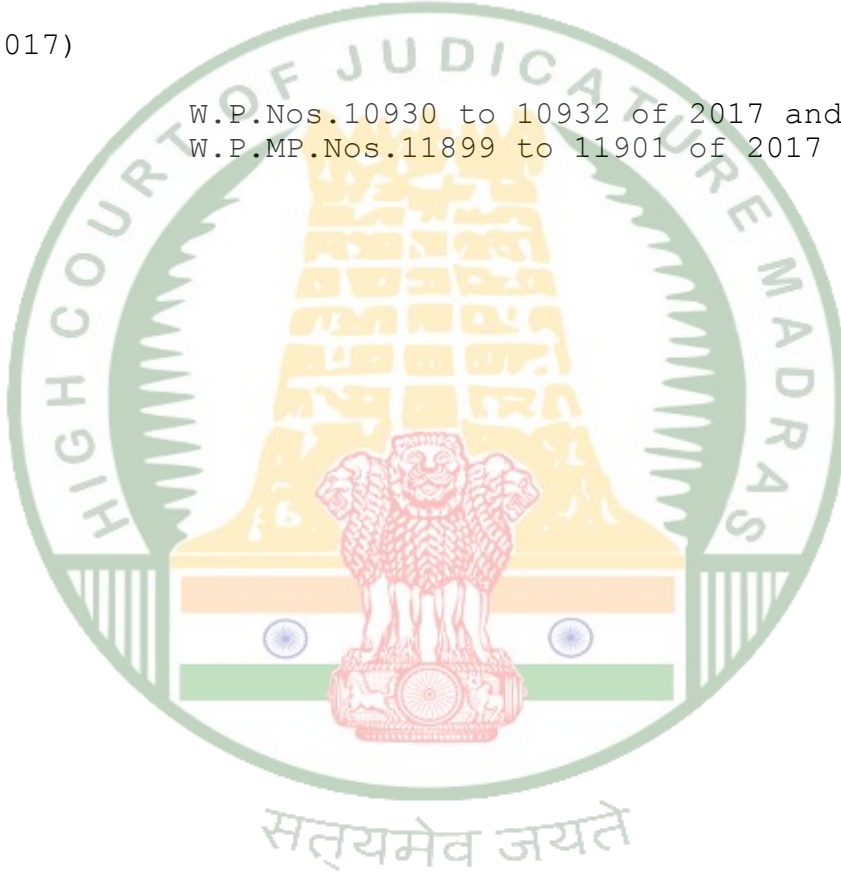
1. The Commissioner of Customs,
(Appeals), Custom House,
No.60, Rajaji Salai
Chennai-600 001.

2. Assistant Commissioner of Customs
(Refunds) O/o Commissioner of
Customs, (Port-Export), Custom
House, No.60, Rajaji Salai
Chennai-600 001.

+3cc to Mr.B. Sathish Sundar, Advocate, S.R.No.26351
+1cc to Mr.S. Rajasekaran, Advocate, S.R.No.36474

nra(CO)
md(02/05/2017)

W.P.Nos.10930 to 10932 of 2017 and
W.P.MP.Nos.11899 to 11901 of 2017



WEB COPY