IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.07.2017

CORAM

THE HONOURABLE **MR.JUSTICE T.S.SIVAGNANAM**

W.P.No.43700 of 2002

M/s.Sri Jeyaram Company,
A Proprietary Concern,
Rep. By its Sole Proprietor S.Nagappan,
170/4, Alankulam Road,
Chatrapatti 626 102. ... Petitioner

Vs.

1.Government of India,
Ministry of Finance,
Department of Revenue,
Rep. By its Secretary,
South Block, New Delhi – 110 001.

2.Directorate of Drawback (DBK),
Government of India,
Ministry of Finance,
Department of Revenue,
Jeevandeep Building,
Sansad Marg., New Delhi – 110 001.

3.Assistant Commissioner of Customs,
Customs House, Tuticorin Fort,
Tuticorin – 628 002. ... Respondents

PRAYER: Writ Petition filed under Article 226 of Constitution of India praying to issue Writ of certiorari to call for the records of the impugned letter dated 29.01.2002 bearing Ref.F.No.601/5201/75/2000-DBK of the second respondent and quash the same.

For Petitioner : Mr.C.Saravanan

For Respondents : Mr.A.P.Srinivas, SPC

ORDER

Heard Mr.C.Saravanan, learned counsel for the petitioner and Mr.A.P.Srinivas, learned Senior standing counsel for the respondents.

2. It is fairly submitted by the learned counsel for the petitioner that the issue involved in this writ petition is covered by the decision of this Court passed in W.P.Nos.43593 of 2002 etc., dated 07.03.2012. In the said decision, it was held as follows:

> *"3. In all these writ petitions, Circular No.39/2001-Cus, dated 06.07.2001, issued by the first respondent is challenged as violative of Articles 14 and 265 of the Constitution of India. These writ petitions apparently were filed on the premise that the drawback rates fixed by the Ministry of Finance in the earlier Circular No.68 of 1997, dated 02.12.1997, and the subsequent circular 39/99 Cus., dated 25.06.1999 granting certain benefits are sought to be withdrawn arbitrarily and contrary to law. There is no consequential proceedings pending as of now for the*

petitioner to be aggrieved by the present Notification. If there is any demand or claim for refund of drawback, which has already been granted under the notification viz., Circular No.68 of 1997, dated 02.12.1997 and the subsequent circular 39/99 Cus., dated 25.06.1999, the petitioners are entitled to re-agitate the issue on merits and if so advised."

3. Following the above decision, the writ petition is disposed of. No Costs.

06.07.2017

rkm
Index: Yes/no

T.S.SIVAGNANAM, J.

Rkm

To

1.The Secretary,
Government of India,
Ministry of Finance,
Department of Revenue,
South Block, New Delhi – 110 001.

2.Directorate of Drawback (DBK),
Government of India,
Ministry of Finance,
Department of Revenue,
Jeevandeep Building,
Sansad Marg., New Delhi – 110 001.

3.Assistant Commissioner of Customs,
Customs House, Tuticorin Fort,
Tuticorin – 628 002.

<u>W.P.No.43700 of 2004</u>

06.07.2017