In the High Court of Judicature at Madras

Dated : 03.8.2018

Coram :

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.20190 of 2018

M/s.Piolex India Private Limited,
rep.by its Chief Financial Officer
Mr.Yusuke Kobayashi ...Petitioner

Vs

1.The Deputy Commissioner of
Customs, Appraisal Group 2, O/o the
Commissioner of Customs (Seaport),
Customs House, No.60, Rajaji Salai,
Chennai-1.

2.The Deputy Commissioner of
Customs, Appraisal Group 5, O/o. the
Commissioner of Customs (Seaport),
Customs House, No.60, Rajaji Salai,
Chennai-1.

3.The Deputy Commissioner of
Customs, Appraisal Group 5B, O/o. the
Commissioner of Customs (Seaport),
Customs House, No.60, Rajaji Salai,
Chennai-1.

4.The Deputy Commissioner of
Customs, Appraisal Group 4, O/o. the
Commissioner of Customs (Seaport),
Customs House, No.60, Rajaji Salai,
Chennai-1. ...Respondents

Prayer:PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Mandamus directing the respondents to finalize the provisionally assessed Bill of Entries submitted by the petitioner vide their letters dated 11.5.2016.

For Petitioner : Mr.Mohammed Shaffiq
For Respondents : Mr.B.Rabu Manohar, SSC

ORDER

Mr.Rabu Manohar, learned Senior Standing Counsel accepts notice for the respondents. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner seeks a direction to the respondents to finalize the provisionally assessed Bills of Entry as requested by the petitioner vide letter dated 11.5.2016.

3. Earlier, the petitioner approached this Court by filing W.P.No.740 of 2018 seeking an identical relief in respect of Bills of Entry, which were provisionally assessed by the Air Cargo Customs and the said writ petition was disposed of by an order dated 27.3.2018, which reads thus :

> "The petitioner has filed the above writ petition to issue a Writ of Mandamus, directing the respondents to finalize the provisionally assessed Bill of Entries submitted by the petitioner vide their letter dated 31.3.2016 and 01.07.2016.
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> 2. It is the case of the petitioner that they have been repeatedly requesting the respondents to finalize the provisionally assessed Bills of Entry and for the refund of EDD vide their letters dated 31.03.2016, 13.04.2016, 02.05.2016, 01.07.2016, 06.10.2016, 25.07.2017 and 06.11.2017. However, the respondents have not considered the request made by the petitioner and have not finalised the Bills of Entry and refund of EDD sofar.
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> 3. The learned counsel appearing for the petitioner submitted that since the respondents have not finalized the provisionally assessed Bills of Entry and the request for the refund of EDD, the petitioner is put to hardship.
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> 4. When the matter is taken up for hearing, Mr.V.Sundareswaran, learned Standing Counsel appearing for the respondents submitted that eight weeks time may be granted to the appropriate authority to finalize the provisionally assessed Bills of Entry and the request for the refund of

EDD.

5. In that view of the matter, learned counsel appearing for the petitioner submitted that the petitioner has no objection for granting eight weeks time to finalize the provisionally assessed Bills of Entry and the request for the refund of EDD.

6. In view of the submission made by the learned counsel on either side and recording the submission made by the learned Standing Counsel appearing for the respondents, I grant eight weeks time to the appropriate authority to finalize the provisionally assessed Bills of Entry and also the request for the refund of EDD vide their letter dated 31.3.2016 and 01.07.2016.

With this observation, the writ petition is disposed of."

4. Learned counsel for the petitioner submits that the order and direction issued in the said order have been complied with and consequently, refund has been granted.

5. In the light of the above, the writ petition is disposed of by directing the respondents to finalize the provisionally assessed Bills of Entry submitted vide letters dated 11.5.2016 as well as the request for refund within a period of eight weeks from the date of receipt of a copy of this order. No costs.

Sd/-
Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

To
1.The Deputy Commissioner of Customs, Appraisal Group 2,
O/o the Commissioner of Customs (Seaport), Customs House,
No.60, Rajaji Salai, Chennai-1.
2.The Deputy Commissioner of Customs, Appraisal Group 5,
O/o. the Commissioner of Customs (Seaport), Customs
House, No.60, Rajaji Salai, Chennai-1.

3.The Deputy Commissioner of Customs, Appraisal Group 5B,
O/o. the Commissioner of Customs (Seaport), Customs
House, No.60, Rajaji Salai, Chennai-1.

4.The Deputy Commissioner of Customs, Appraisal Group 4, O/o. the Commissioner of Customs (Seaport), Customs House, No.60, Rajaji Salai, Chennai-1.

+1 cc to Mr.B.Rabu Manohar, Advocate SR.NO. 53618

WP.No.20190 of 2018

MR(CO)
ASK(24/08/2018)