IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 26.11.2018

CORAM
THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU
W.P.No.20756 of 2018

M/s. Batsons Textiles,
Represented by its Partner,
Shri Pranav Bharat Gandhi,
A/6, Plot No. 4-5-6, Central Road,
No.5, Udhyog Nagar, Udhna,
Surat, Gujarat -394210 ... Petitioner

vs.

1.The Assistant Commissioner of Customs (Group 3),
Custom House, 60 Rajaji Salai,
Chennai 600 001.

2.The Joint Commissioner of Customs (Group 3),
Custom House, 60 Rajaji Salai,
Chennai 600 001.

3.The Assistant Commissioner of Customs (Refunds),
Custom House, 60 Rajaji Salai,
Chennai 600 001. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus to direct the respondents to refund the penalty of Rs.1,67,500/- paid by the petitioner vide challan dated 18.12.2017 within a reasonable time.

For Petitioner : Mr.Hari Radhakrishnan

For Respondents : Mr.V.Sundareswaran
Senior Panel Counsel
For R1 & 3

O R D E R

The petitioner seeks for a mandamus directing the respondents to refund the penalty of Rs.1,67,500/- paid by the petitioner on 18.12.2017.

2. It is stated that the petitioner had imported goods vide bill of entry No.3742936 dated 25.10.2017. It is further stated that the bill of entry was not displayed in the EDI system due

to an error occurred in the said system. Therefore, it is stated that the petitioner filed fresh bill of entry with late fee of clearance of the imported goods.

3. It is further stated that the second respondent however, imposed penalty on the petitioner and collected the same to the tune of Rs.1,67,500/- without passing any order. Therefore, the petitioner seeks refund of the said penalty paid under protest.

4. Counter affidavit is filed by the respondents by disputing the contentions raised by the petitioner.

5. It is stated by the learned counsel appearing on either side that in pursuant to the collection of the penalty from the petitioner as stated supra, an enquiry is going on and therefore, the first respondent will have to pass final order on the imposition of penalty. Hence, the learned counsel appearing for the petitioner submitted that the first respondent may be directed to pass final orders without any further delay.

6. The learned counsel appearing for the respondents submitted that since an enquiry is going on, the final order will be passed within the time stipulated by this Court.

7. Accordingly, without expressing any view on the merits and contentions raised by both the parties, the first respondent is directed to pass final orders on the imposition of penalty in respect of the bill of entry No.4230926 filed by the petitioner dated 01.12.2017, within the period of four weeks from the date of receipt of a copy of this order, after giving an opportunity of personal hearing to the petitioner. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

sni

To

1.The Assistant Commissioner of Customs (Group 3),
Custom House, 60 Rajaji Salai,
Chennai 600 001.

2.The Joint Commissioner of Customs (Group 3),
Custom House, 60 Rajaji Salai,
Chennai 600 001.

3.The Assistant Commissioner of Customs (Refunds),
Custom House, 60 Rajaji Salai,
Chennai 600 001.

+1cc to Mr.V.Sundareswaran, Advocate, S.R.No.80317
+1cc to Mr.Hari Radhakrishnan, Advocate, S.R.No.81278

W.P.No.20756 of 2018

MP(CO)

rrs 14/12/2018