IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.08.2018

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.16692 of 2018

M/s. T.G. Silks Ltd
Represented by its proprietor
Sri.Lalit Kumar Jagdish Grover
G-6 Cross Road, MIDC,
Andheri, Mumbai. ... Petitioner

vs.

1. The Chief Commissioner of Customs,
Chennai Custom House,
Old No.33, New No. 60, Rajaji Salai,
Parrys, Chennai - 600 001.

2. The Commissioner of Customs (IV)
Sea Custom House,
Old No.33, New No.60, Rajaji Salai,
Parrys, Chennai - 600 001.

3. Assistant Commissioner of Customs Group,
Chennai Custom House,
Old No.33, New No. 60, Rajaji Salai,
Parrys, Chennai - 600 001. ..Respondents

Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, directing the 2nd respondent to waive the charges imposed towards delay in filing the Bill of Entries and refund the same within the time frame that may be fixed by this Hon'ble Court.

For Petitioner : Mr.Akil Suresh

For Respondents : Mrs.Aparna Nandakumar,
Senior Panel Counsel.

O R D E R

The petitioner seeks for a mandamus directing the 2nd respondent to waive the charges imposed towards the delay in filing the bills of entry and refund the same.

2. Heard both sides.

3. The grievances of the petitioner is that the delay in filing the respective bills of entry was not willful or deliberate and on the other hand, it was due to the problems faced by the petitioner in obtaining the GSTN registration. Therefore, it is contended by the petitioner that levying the charges for belated filing of bills of entry cannot be sustained. Consequently, the petitioner who paid such charges is entitled for refund of the same. Ventilating such grievance, the petitioner has already made a representation / application on 07.08.2017 referring to the subject matter, bills of entry. It is stated that the said representation has not been considered so far.

4. Though a counter is filed by the respondents in this writ petition explaining as to why the request of the petitioner cannot be considered, the fact remains that till this date no order is passed on the said application dated 07.08.2017. Needless to state that only when an order is passed on the request made by the petitioner, they will be in a position to work out their remedy against such order, if at all, the said request is rejected by the concerned authority.

5. Therefore, without expressing any view on the merits of the claim made by the petitioner as well as the objection raised by the respondents in their counter, this writ petition disposed of only with direction to the 2nd respondent to pass an order on the application filed by the petitioner dated 07.08.2017 on merits and in accordance with law also after giving due opportunity of personal hearing to the petitioner. Such exercise shall be done by the 2nd respondent within a period of three weeks from the date of receipt of a copy of this order. No costs.

Sd/-
Assistant Registrar(CS-IX)

//True Copy//

Sub Assistant Registrar

ssr/vsi

To

1. The Chief Commissioner of Customs,
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Old No.33, New No. 60, Rajaji Salai,
Parrys, Chennai - 600 001.

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Parrys, Chennai - 600 001.

3. Assistant Commissioner of Customs Group,
Chennai Custom House,
Old No.33, New No. 60, Rajaji Salai,
Parrys, Chennai - 600 001.

+1cc to Mr.Muthuvenkataraman, Advocate, S.R.No. 59636
+1cc to Mr.Aparna NandaKumar, Advocate, S.R.No.60318

W.P.No.16692 of 2018

VGI(CO)
GN(17/09/2018)