

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 05.04.2019

CORAM:

THE HONOURABLE MR.JUSTICE M.S.RAMESH

W.P.No.14144 of 2005 and
W.P.M.P.No.15466 of 2005

Sphereo Sports Private Limited,
Rep. by its Managing Director,
Super A3& A4, Industrial Estate,
Guindy, Chennai 600 032.

...Petitioner

Vs

1. Directorate of Revenue Intelligence (DRI)
Rep. by its Senior Intelligence Officer,
Gopalakrishna Road,
T.Nagar, Chennai - 600 017.

2. Tax Recovery Officer,
Office of the Commissioner of Customs (Imports)
"Customs House",
No.60, Rajaji Salai,
Chennai - 600 001.

.... Respondents

PRAYER:

Writ Petition filed under Article 226 of the Constitution of India to pass an order of Writ of Certiorari, calling for the records of the respondents in connection with order bearing Ref.No.F.No.RRU 40/2005-EDI DBK dated 21.04.2005 issued by the 2nd respondent and quash the same.

For Petitioner : Mr.P.Chandrasekaran

For Respondents: Mr.Patty.B.Jeganathan,
Senior Panel Counsel for R1

Mr.S.Raja Sekar
Junior Standing counsel for R2

O R D E R

The challenge in the present Writ petition is to a notice dated 21.04.2005 whereby the petitioner was directed to pay a sum of Rs.2,65,773/- together with interest towards recovery of

drawback on account of non-realisation of export proceeds vide O-I-O No.218/2001 adjudicated by Deputy Commissioner of Customs on 13.03.2001.

2. Today when the matter is taken up for hearing, the learned counsel for the petitioner submitted that out of Rs.2,65,773/-, he has already paid a sum of Rs.2,00,000/- and now he is willing to pay the balance amount of Rs.65,773/- also. His only grievance is that the company has been wound off and therefore they are unable to pay the interest amount.

3. The learned standing counsel for the respondents on the other hand submitted that since the demand was pending from the year 2001 onwards, the petitioner is bound to pay the interest.

4. In view of the submissions of the learned counsel for the petitioner that he is willing to pay the principal amount and the waiver of interest is a decision to be taken by the respondents, this Court will not be justified in adjudicating the same.

5. In the light of the submissions made, the petitioner herein is directed to approach the second respondent within a period of three weeks from the date of receipt of a copy of this order along with representation seeking for waiver/reduction of interest. On receipt of such application, the second respondent shall pass appropriate orders in accordance with law as expeditiously as possible. The Writ petition ordered accordingly. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-
Assistant Registrar

//True Copy//

सत्यमेव जयते
Sub Assistant Registrar

vum

To

1. The Senior Intelligence Officer,
Directorate of Revenue Intelligence (DRI)
Gopalakrishna Road,
T.Nagar, Chennai - 600 017.

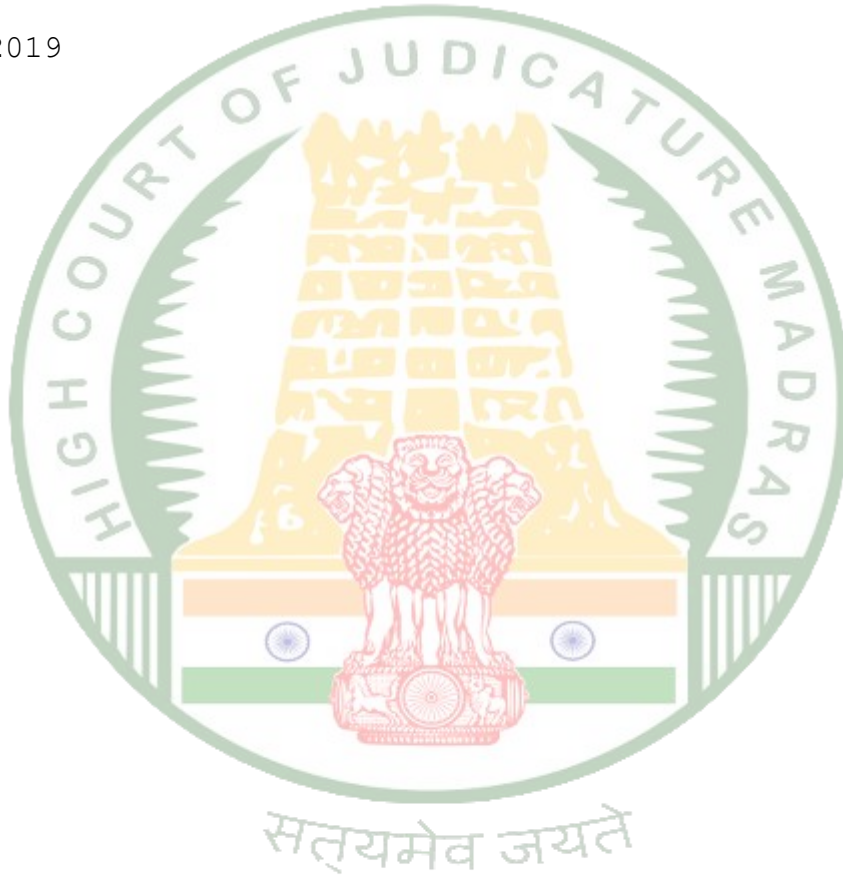
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2. The Tax Recovery Officer,
Office of the Commissioner of Customs (Imports)
"Customs House",
No.60, Rajaji Salai,
Chennai - 600 001.

+1cc to Mr.P.Chandrasekaran, Advocate, S.R.No.33621
+1cc to Mr.S.Raja Sekar, Advocate, S.R.No.33726

W.P.No.14144 of 2005 &
W.P.M.P.No.15466 of 2005

NRJK (CO)
CS/23/05/2019



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