

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 18.06.2019

Coram

THE HONOURABLE MR. JUSTICE M.SUNDAR

W.P.No.6518 of 2019

M/s.Red Chillies Exports
Represented by its Manager Exports
Mr.S.RAmesh

...Petitioner

vs.

1. Commissioner of Customs
Chennai - IV Commissionerate
Custom House
No.60, Rajaji Salai
Chennai - 600 001.

2. Joint Commissioner of
Customs (IGST-Refund) Customs House
No.60, Rajaji Salai
Chennai - 600 001.

.. Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Mandamus, directing the respondents herein to consider their claim for IGST refund as per their representation dated 23.11.2018 and sanction the same as per the provisions of IGST Act and Customs Act and thus render justice.

For Petitioner : Mr.S.Murugappan

For Respondents : Ms.Hema

Muralikrishnan

Senior Standing Counsel

R D E R

0

Mr.S.Murugappan, learned counsel on record for writ petitioner and Ms.Hema Muralikrishnan, learned Senior Standing Counsel on behalf of both the respondents are before this Court.

2. Counter affidavit has been filed and pleadings are complete.

3. With consent of both learned counsel, main writ petition itself is taken up and disposed of.

4. It may not be necessary to advert to the facts with elaboration details and particulars in the light of the trajectory of the hearing today.

5. Though this writ petition is one for mandamus seeking a direction to second respondent to consider writ petitioner's representation dated 23.11.2018 and also to direct the respondents to sanction 'Integrated Goods and Services Tax' (IGST) benefits as per provision of IGST Act, in the hearing, learned counsel for writ petitioner abridged the prayer and submitted that it will suffice if the second respondent is directed to dispose of writ petitioner's representation dated 23.11.2018.

6. Writ Petitioner's representation dated 23.11.2018 pertaining to IGST refund has been placed before this Court as part of the case file. To be precise, it is at page No.53 of the typed set of papers filed along with the writ petition.

7. In the light of the abridged prayer, learned counsel for Revenue submitted that prayer has now become innocuous and second respondent will dispose of writ petitioner's representation dated 23.11.2018, within a time frame to be fixed by this Court.

8. In the light of the aforesaid narrative, second respondent is directed to dispose of the representation of writ petitioner dated 23.11.2018, in a manner known to law, within three weeks from the date of receipt of a copy of this order,. Proceedings/orders disposing of the representation shall be served on writ petitioner by the second respondent under due acknowledgement in a manner known to law within seven working days from the date of disposal of representation.

9. Writ petition is disposed of on above terms. No costs.

s/d-
Assistant Registrar (CS VI)

True Copy

Sub-Assistant Registrar

vsm

To

1. Commissioner of Customs
Chennai - IV Commissionerate
Custom House
No.60, Rajaji Salai
Chennai - 600 001.

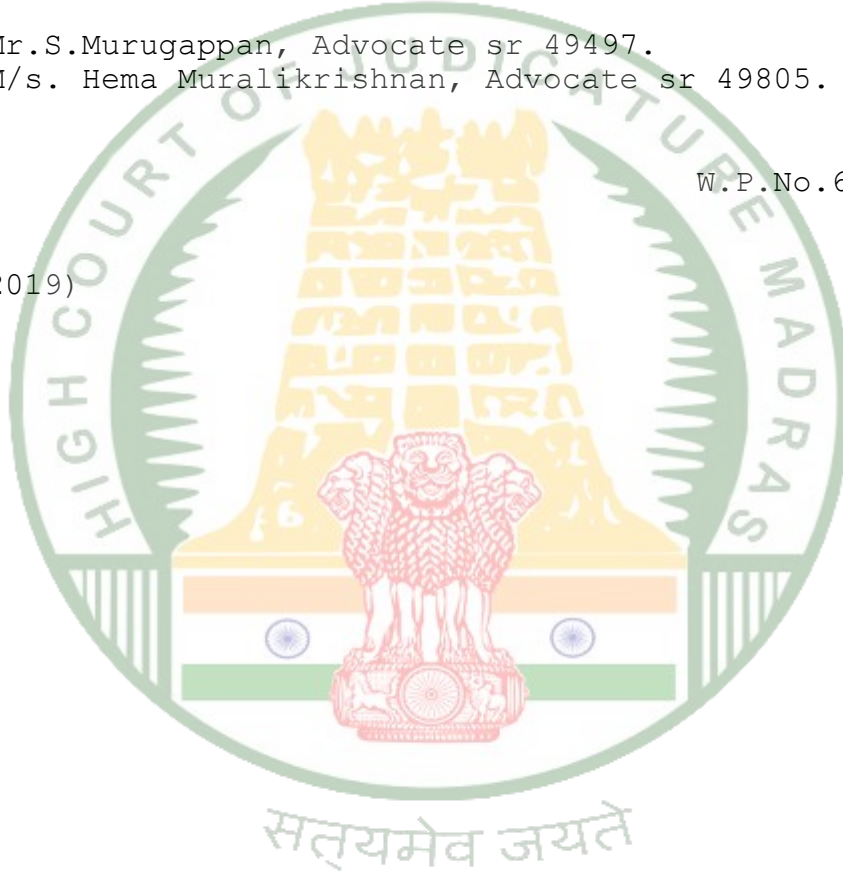
2. Joint Commissioner of
Customs (IGST-Refund) Customs House
No.60, Rajaji Salai
Chennai - 600 001.

+1 CC to Mr.S.Murugappan, Advocate sr 49497.

+1 CC to M/s. Hema Muralikrishnan, Advocate sr 49805.

W.P.No.6518 of 2019

SPD(CO)
SP(08/07/2019)



WEB COPY