

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.11.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.30442 of 2019

M/s. Veequesy Footgear Private Limited,
Reg. Off: 7/330 - A, VKC Tower, Kolathara Post,
Kozhikode - 673655, Kerala State,
Represented by its Director Mr.V.Rafeeqe ...Petitioner

Vs.

1. The Commissioner of Customs (Gr.2)
Chennai II Commissionerate, No.60, Rajaji Salai,
Customs House, Chennai - 600001.
2. The Joint/Additional Commissioner of Customs (Gr.2),
Chennai II Commissionerate, No.60, Rajaji Salai,
Customs House, Chennai - 600001.
3. The Deputy Commissioner of Customs (Gr.2)
Chennai II Commissionerate, No.60, Rajaji Salai,
Customs House, Chennai - 600001.Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus to direct the third respondent herein to recall, amend and re-assess the Bill of Entry No.2840905 dated 15.04.2019 in terms of Section 17 r/w. 149 of the Customs Act, so as to entitle the petitioner to seek for refund of the excess duty amount of Rs.1,27,460.88/- paid by the petitioner with the concerned department.

For Petitioner : Mr.S.Baskaran

For Respondents : Mr.K.Mahesh
Standing Counsel

ORDER

The petitioner seeks for a Mandamus, directing the third respondents to recall, amend and re-assess the Bill of Entry No.2840905 dated 15.04.2019 in terms of Section 17 r/w. 149 of the Customs Act, so as to entitle the petitioner to seek for refund of the excess duty amount of Rs.1,27,460.88/- paid by the petitioner with the concerned department.

2. Heard both sides.

3. It is seen that the petitioner seeks for reassessment of the Bill of Entry referred to in the writ petition. It is further seen that the petitioner has already made a representation on 09.08.2019 followed by 30.08.2019, seeking for the very same relief.

4. The learned counsel appearing for the Revenue submitted that the third respondent will consider the said representation and will pass orders on the same on merits and in accordance with law.

5. Accordingly, this writ petition is disposed of, without expressing any view on the merits of the claim made by the petitioner, only with a direction to the third respondent to pass orders on the representation of the petitioner on merits and in accordance with law within a period of four weeks from the date of receipt of a copy of this order. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1. The Commissioner of Customs (Gr.2)
Chennai II Commissionerate, No.60, Rajaji Salai,
Customs House, Chennai - 600001.
2. The Joint/Additional Commissioner of Customs (Gr.2),
Chennai II Commissionerate, No.60, Rajaji Salai,
Customs House, Chennai - 600001.
3. The Deputy Commissioner of Customs (Gr.2)
Chennai II Commissionerate, No.60, Rajaji Salai,
Customs House, Chennai - 600001.

+2cc to M/s.S.Baskaran, Advocate SR.96859

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CP(CO)
CB(27/11/2019)