

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

DATED: 25.03.2019

CORAM

THE HONOURABLE MR. JUSTICE ABDUL QUDDHOSE**W.P. (MD) .No.24009 of 2017**

WEB COPY

M/s Mani Nagappa Motors
Madurai Private Limited,
Rep., by its Managing Director,
M.Somu

... Petitioner

-vs-

1) The Commissioner,
Customs, Central Excise and Service Tax,
Madurai.

2) The Assistant Commissioner,
Customs, Central Excise and Service Tax,
Madurai.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Mandamus directing the 2nd respondent to consider the petitioners representation dated 3.3.2017 and pass suitable order by directing the 2nd respondent to refund the pre-deposit amount of Rs.4,33,000/- along with the interest at the prescribed rate from the date of deposit to till the date of Refund as per the Circular issued by the Central Board of Excise and Customs in its circular No.984/8/2014-CX dated 16.9.2014 in F.No.390/Budget/1/2012-JC.

For Petitioner : Mr.K.Jagadeesan

For Respondents : Mr.S.Gurumoorthy

ORDER

The instant writ petition has been filed seeking for a direction to the second respondent to consider the petitioner's representation dated 03.03.2017 and also to refund the pre-deposit amount of Rs.4,33,000/- paid by the petitioner along with interest.

2. The learned standing counsel appearing for the respondents has produced a letter dated 21.03.2019 addressed to him, wherein the Office of the Assistant Commissioner of Central, CGST and Central Excise, Madurai II Division/ second respondent in this writ petition, has admitted that a sum of Rs.4,33,000/- along with appropriate interest is payable to the petitioner towards refund of the pre-deposit amount paid by him and in the said letter, it is

acknowledged that it will be paid to the petitioner shortly.

3. This Court records the letter dated 21.03.2019 of the Assistant Commissioner of Central, CGST and Central Excise, Madurai II Division and directs the second respondent to refund the said sum of Rs.4,33,000/- together with appropriate interest in accordance with circular No.984/8/2014-CX dated 16.09.2014 in F.No.390/Budget/1/2012-JC by the Central Board of Excise and Customs within a period of two(02) weeks from the date of receipt of a copy of this order. With the aforesaid direction, the **Writ Petition is disposed of**. No costs.

Sd/-

Assistant Registrar (P AND A)

// True Copy //

Sub Assistant Registrar(CS)

To

- 1) The Commissioner,
Customs, Central Excise and Service Tax,
Madurai.
- 2) The Assistant Commissioner,
Customs, Central Excise and Service Tax,
Madurai.

+1cc to Mr.K.JAGADEESAN, Advocate, SR.No. 56423
+1cc to Mr.S.GURUMOORTHY, Advocate, SR.No. 56366

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STS

KK/SAR/09.04.2019/ 2P- 5C