

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.02.2020

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.26167 of 2016
and W.M.P.No.22451 of 2016

M/s.Topsia Estates Pvt.Ltd., Suite
No.4001, Raj Chambers,
7B Justice. DWarkanath Road,
Kolkata 700 020

Represented by its Authorized
Signatory Shri R.Bharathkumar Petitioner

vs.

1.The Commissioner of Customs (Appeals),
Custom House, No.60, Rajaji Salai,
Chennai 600 001.

2.The Assistant Commissioner of Customs,
Refunds, Chennai-IV, Commissionerate,
Custom House, No.60, Rajaji Salai,
Chennai 600 001.

... Respondents

Prayer: Writ Petition is filed under article 226 of the Constitution of India, writ of Certiorari, to call for the records of the 1st respondent in Order in Appeal No.C.Cus.II.No.581/2016 dated 18.05.2016 and the consequential order passed by the 2nd respondent in Confirmed Demand Notice No.09/2016 dated 04.07.2016 in F.No.S24/SAD/SR-2703/2015-Refunds and quash the same, as the same are passed in clear violation of the Principles of Natural Justice and for being contrary to the statutory provisions more particularly, Section 3(5) of the Customs Tariff Act, 1975.

For Petitioner : M/s.B.Sathish Sundar

For Respondents : Mr.K.Magesh
Jr.Standing Counsel.

O R D E R

Both the learned counsel for the petitioner and the learned counsel for the respondents fairly submitted that the issue is covered by the Judgment of this Court in W.P.Nos.3700 of 2017 and etc., batch dated 23.09.2019.

In the light of the above, this writ petition stands allowed. No costs. Consequently connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(C.S.VI)

/True Copy/

Sub Assistant Registrar

To

1.The Commissioner of Customs (Appeals),
Custom House, No.60, Rajaji Salai,
Chennai 600 001.

2.The Assistant Commissioner of Customs,
Refunds, Chennai-IV, Commissionerate,
Custom House, No.60, Rajaji Salai,
Chennai 600 001.

+1 cc to M/s.B.Sathish Kumar,Advocate Sr.No. 12884

+1 cc to M/s.K.Magesh,Advocate Sr.No. 12262

AKM/17.03.2020/2P-5C /

W.P.No.26167 of 2016

and

W.M.P.No.22451 of 2016

सत्यमेव जयते

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