

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.02.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition Nos.13773 & 13774 of 2018

M/s.Dhanu Steels

No.20, 200 Feet, Inner Ring Road

Manjambakkam, Chennai-600 060

Represented by its Proprietor

Shri T.Ravi Chandran

...Petitioner in both WPs

--Vs--

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

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

...Respondents in both WPs

COMMON PRAYER: PETITIONS filed under Article 226 of the Constitution of India praying for the issuance of Writ of Mandamus, directing the respondents, more particularly the 2nd respondent, to process and sanction the petitioner's refund claim, registered with the Office of the 2nd respondent in SR.Nos.1018 of 2017 & SR.No.5221 of 2016 dated 07.03.2017 & 15.12.2016 respectively in terms of Section 27 of the Customs Act, 1962.

For Petitioner

: Mr.B. Satish Sundar

For Respondent

: Mr.Rajasekar

Standing Counsel

COMMON ORDER

Both writ petitions seek a mandamus directing the respondents, more particularly, the 2nd respondent to process and sanction the petitioners' refund claim (i) in S.R.No.5221 of 2015 dated 15.12.2016 and (ii) in S.R.No.1018 of 2017 dated 07.03.2017.

2. The argument of the learned counsel for the respondents is that the bills of entry in respect of which the refunds are claimed are under investigation by the Special Investigation Branch and orders-in-original have been passed in relation to which both the petitioner as well as respondents have filed cross appeals that are pending before the first appellate authority. Thus, according to the learned counsel for the respondents, claim for the refunds is premature and cannot be considered at this stage when the matter is under litigation.

3. Be that as it may, the petitioner only prays that the applications be disposed seeing as they have been pending for an inordinate length of time.

4. Hence, considering the request of the petitioner, the mandamus as sought for is issued and the 2nd respondent before whom the refund claims are pending since December 2016 and March 2017 shall hear the petitioner and pass orders in accordance with law on the applications for refund, within a period of four weeks from date of conclusion of personal hearing.

5. These writ petitions are disposed in the above terms. No costs.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

To

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

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

+1 cc to Mr.R.Hemalatha, Advocate, S.R.No.14470

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CA(CO)

RN(18/05/2020)