

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.03.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition No.8114 of 2020 and
WMP.No.9633 of 2020

M/s.Golden Tax,
Represented by its Partner N.Sricharana,
Old No.17, New No.10, Shanmugarayan Street,
Old Washermanpet, Chennai-600 021. ... Petitioner

Vs

Assistant Commissioner of Customs (Drawback),
Chennai IV Commissionerate
Custom House, No.60, Rajaji Salai,
Chennai-600 001. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the
Constitution of India praying for the issuance of Writ of
Certiorari, to call for the records pertaining to the impugned
Order-in-Original No.74039 dated 27.02.2020 passed by the
Respondent in F.No.S.Misc 2/975/2019-DBK and quash the same.

For Petitioner : Mr.Hari Radhakrishnan
For Respondent : Mr.V.Sundareswaran,
Senior Panel Counsel

O R D E R

The petitioner has challenged order dated 27.02.2020 on the
ground that evidences placed before the authorities in regard to
its claim of Drawback had not been taken into account. On
11.01.2021, I passed the following order:

'Prima facie it appears that, as per the
seal of the Department contained in letter dated
16.05.2017, the Bank Realisation Certificate
(BRC) for the period upto December, 2013 had
been verified and accepted, since there is a
handwritten endorsement in the seal itself.
However, learned counsel for the petitioner
states that he has no objection in appearing
once again before the Assessing Officer and

producing the required documents to substantiate the bank realizations.

2. Both parties agree that the petitioner will be heard on 19.01.2021. Let the petitioner appear before the respondent on 19.01.2021 at 10.30. a.m. without awaiting any further notice in this regard. The Assessing Officer shall, after hearing the petitioner, pass orders before the next date of hearing.

3. Interim protection granted on 09.06.2020 and extended on 02.12.2020 will stand extended till the next date of hearing.

4. List on 22.02.2021 for production of orders.'

2. After hearing the petitioner, it appears that the authority has accepted its submission and an Order-in-Original No.79469 of 2021 has been passed on 08.02.2021, dropping the adjudication proceedings.

3. This writ petition is allowed and the impugned order quashed. Connected miscellaneous petition is also closed. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

vs

To

Assistant Commissioner of Customs (Drawback),
Chennai IV Commissionerate
Custom House, No.60, Rajaji Salai,
Chennai-600 001.

+lcc to Mr.Hari Radha krishnana, Advocate, sr no.14814

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GPL (CO)
RMP (25/03/2021)