

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.01.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition No.13599 of 2020

M/s.Do Best Infoway

Rep. by its Authorised Signatory,

Sh.H.L.Goyal,

Space "E", 3rd Floor, Surya Kiran Complex,

92, the Mall, Ludhiana, Punjab.

...Petitioner

Vs

1.The Principal Chief Commissioner of Customs,
Chennai, Custom House, 60, Rajaji Salai,
Chennai - 600 001.

2. The Principal Commissioner of Customs,
Chennai -II Commissionerate
Custom House, 60 Rajaji Salai,
Chennai - 600 001.

3. The Deputy Commissioner of Customs,
(refunds-II),
O/o Commissioner of Customs,
Chennai -II Commissionerate Custom House,
60, Rajaji Salai, Chennai - 600 001.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Mandamus, directing the office of the 3rd respondent to act on the refund application dated 14.01.2020 received at the end of the respondent on 16.01.2020.

For Petitioner : Mr.B.Sathish Sundar

For Respondents: Ms.Aparna Nandakumar,
Senior Standing Counsel

ORDER

Heard Mr.B.Satish Sundar, learned counsel for the petitioner and Mrs.Aparna Nandakumar, learned Senior Standing Counsel for the respondents.

2. The petitioner has prayed for a mandamus directing the Deputy Commissioner of Customs/R3 to act on its refund application dated 14.01.2020 and to pass orders thereupon. This Court, on 05.11.2020, permitted the respondents to hear the petitioner and pass orders on the refund application notwithstanding the pendency of this writ petition.

3. Learned counsel for the petitioner states that pursuant thereto the refund application has been returned as pre-mature, since the process of verification and assessment is on-going and the determination of the refund, if any, will arise only thereafter.

4. Let the process of appraisal/assessment be completed within a period of six weeks from today and action taken in consequence thereof, as expeditiously as possible and in accordance with law. The mandamus sought for by the petitioner thus stands achieved. No costs.

Sd/-

Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

ska/vs

To

1.The Principal Chief Commissioner of Customs,
Chennai, Custom House, 60, Rajaji Salai,
Chennai - 600 001.

2. The Principal Commissioner of Customs,
Chennai -II Commissionerate
Custom House, 60 Rajaji Salai,
Chennai - 600 001.

3. The Deputy Commissioner of Customs,
(refunds-II),
O/o Commissioner of Customs,
Chennai -II Commissionerate Custom House,
60, Rajaji Salai, Chennai - 600 001.

+1cc to Mr.B.Sathish Sundar, Advocate SR.2891

+1cc to M/s.Aparna Nandakumar, Advocate SR.2624

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VG II(CO)