



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.07.2021

CORAM

THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.NO.19873 OF 2018
AND W.M.P.NO.23321 OF 2018

Sri Raghavendra Logistics Private Limited,
(Erstwhile Sree Raghuraghavendra Logistics Private Limited)
Sai Kirpa Building,
OldNo.170, New No.326, 1st Floor,
Thambu Chetty Street, Chennai - 600 001,
Rep.by it's Managing Director.

... Petitioner

Vs.

1. Commissioner of Customs (Bonds-Sea),
Custom House, No.60,
Rajaji Salai, Chennai - 600 001.
2. Assistant Commissioner of Customs (Bonds),
Custom House, No.60,
Rajaji Salai, Chennai - 600 001.
3. M/s. United India Insurance Company Ltd.,
No.24, Ratan Bazar, Chennai - 600 003.
4. NACL Industries Limited,
Plot No.12-A, C Block, Lakshmi Towers,
Nagarjuna Hills, Punjagutta, Hyderabad - 500 082.
(Cause Title amended vide Order dt:18.09.2020
made in W.M.P.No.40027/2018 in W.P.No.19873/2018 by MSRJ)

... Respondents

PRAYER : Writ Petition filed Under Article 226 of the Constitution of India to issue of Writ of Certiorarified Mandamus to quash the order of the 2nd respondent dated 09.04.2018 in F.No.S4/526/2013 Bonds(Sea) (reiterated on 09.05.2018) and consequently direct the 3rd respondent and 4th respondent to effect payment of the Customs Duty amounting to Rs.63,66,178/- along with interest to the 1st respondent.



WEB COPY

For Petitioner : Mr.P.Giridharan

For Respondents : Mr.A.P.Srinivas,
Senior Panel Counsel for R1 & R2
Mr.Guru Swaminathan
for M/s.Nageswaran and
Naricharia for R3
Mr.N.Murali for R4.

O R D E R

The relief sought for in the present writ petition is to set aside the order passed by the second respondent in proceedings dated 09.04.2018, with reference to the claim due to floods during December 2015.

2. The respective learned counsels appearing on behalf of the parties to the lis made a submission that Customs Duty has already been settled and therefore, the order impugned is set aside.

3. In this regard, the 4th respondent filed a counter affidavit on 27.11.2020 and the relevant portion of the counter affidavit is extracted hereunder:

" 5.The 4th respondent submit during the pendency of the writ petition, there were subsequent imports pending for clearance before the Customs Authorities. It has created a pressure on the part of the 4th respondent as the Customs Authorities insisted for payment of the Custom Duty in respect of the goods lost in the Chennai flood. The 4th respondent decided to pay the customs duty in relation to the goods lost in the Chennai floods and in order to have smooth transition for clearance of future consignments. The 4th respondent accordingly remitted the Custom Duty under protest and also sought waiver of interest through their letters dated 28.09.2018, 12.10.2018 & 27.06.2019. The details of payment of Custom Duty and the above letters are enclosed in the Typed set of papers."

4. In view of the fact that the 4th respondent remitted the Customs Duty, there is no further adjudication needs to be entertained with reference to the grounds raised in the present writ petition.



WEB COPY

5. Accordingly, the writ petition stands disposed of.
No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar (CS-IX)

// True Copy//

Sub Assistant Registrar

Pns

To

1. Commissioner of Customs (Bonds-Sea),
Custom House, No.60,
Rajaji Salai, Chennai - 600 001.
2. Assistant Commissioner of Customs (Bonds),
Custom House, No.60,
Rajaji Salai, Chennai - 600 001.
3. M/s. United India Insurance Company Ltd.,
No.24, Ratan Bazar, Chennai - 600 003.

+1cc to Mr.N.Murali, Advocate, SR.No.32444

+1cc to Mr.A.P.Srinivas , Advocate, SR.No.32553

W.P.No.19873 of 2018
and W.M.P.No.23321 of 2018

PCH (CO)
RLP (03/08/2021)