



Cont.P.No.1380 of 2019

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2021

CORAM

THE HON'BLE **MR.JUSTICE C.SARAVANAN**

Con.P.No.1380 of 2019

and

Sub.Appl.Nos.369 of 2019 & 234 of 2020

(Through Video Conferencing)

Umar Syed,
16/135, Garib sha Street,
Kadappa – 516 001,
Andra Pradesh

... Petitioner

Vs.

P.Balasubramanian,
The Assistant Commissioner of Customs (Refunds),
O/o. The Principal Commissioner of Customs,
New Customs House, Meenambakkam,
Chennai – 600 027.

... Respondent

Contempt Petition filed under Section 11 of Contempt of Courts Act,
1971, to punish the respondent for willfully disobeying the order passed by this
Court in W.P.No.17381 of 2019 dated 24.06.2019.

For Petitioner : Mr.Chezhiyan

For Respondent : Mr.M.Santhanaraman



ORDER

WEB COPY This Contempt Petition has been filed to punish the respondent for violating the order dated 24.06.2019.

2.It is submitted that the respondent had earlier filed W.M.P.No.24796 of 2019 to modify aforesaid order dated 24.06.2019 which was also dismissed on 20.02.2020 and thereafter, filed W.A.No.345 of 2020. An interim order was passed in W.A.No.345 of 2020 by directing the respondent to refund a sum of Rs.1.28 Crores to the petitioner. The relevant portion of the said interim order reads as under:-

8. By way of an interim order, we direct that the Customs Department, after deducting rounded off amount of 40% of the sale proceeds of Rs.2.48 Crores i.e., Rs.1 Crore (Rupees One Crore only) plus (+) Rs.20,00,000/- (Rupees Twenty Lakhs only) penalty under Section 112(a) of the Act provisionally, may refund the excess realisation of the sale proceeds (**Rs.2.48 Crores minus Rs.1.20 Crores**) to the respondent Assessee within a period of four weeks from today, taking an undertaking from him. The said refund is subject to the final decision in the writ appeal.

3. Both the learned counsel for the petitioner and the learned counsel for the respondent submit that the said interim order has been complied.

<https://hcservices.ecourts.gov.in/hcservices> 4. Considering same, this Contempt Petition is closed with liberty to the



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petitioner to approach this Court subject to the outcome of the order to be passed in W.A.No.345 of 2020. No cost. Consequently, connected Sub Applications are closed.

SD/-
ASSISTANT REGISTRAR(COMM.CASES)

jen

//Certified to be true copy//

Dated at Madras this the day of 2022.

COURT OFFICER(O.S.)

from 25th day of September 2008 the Registry is issuing Certified copies of the Orders/Judgments/Decrees in this format.

GS/11/01/2022

To

The Assistant Commissioner of Customs (Refunds),
O/o. The Principal Commissioner of Customs,
New Customs House, Meenambakkam,
Chennai – 600 027.