



WEB COPY



W.P.No. 4082 & 4084 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.11.2022

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.4082 & 4084 of 2022

M/s.N.C.John & Sons Pvt.Ltd.

Represented by its Managing Director,

Shri.John Chacko,

W-16/329, P.B.No.17,

Vazhiehrry, Alappuzha,

Kerala-688001

...Petitioner in both WPs

Vs.

1.The Deputy Commissioner of Customs (IGST Refunds)

Custom House,

Chennai IV Commissionerate,

No.60, Rajaji Salai,

Chennai-01

2.The Deputy Commissioner of Customs (EDI),

Custom House,

Chennai IV Commissionerate,

No.60, Rajaji Salai,

Chennai-01

...Respondents in both WPs

Prayer in WP.No.4082 of 2022: Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ of mandamus directing the 1st to sanction the IGST refund claim in respect of goods exported, vide shipping bills Nos.2619028 dated 11.05.2020, 2977520 dated 01.06.2020, 3567092 dated 02.07.2020, 3938716 dated 20.07.2020, 4247634 dated 03.08.2020, 5032046 dated 08.09.2020, 5905378 dated 16.10.2020, 6385594 dated 06.11.2020, 6505338 11.11.2020, 7388959 dated 22.12.2020, 8069187 dated 21.01.2021, 8029130 dated 20.01.2021, 8728003 dated 18.02.2021,



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9146366 dated 05.03.2021, 9476663 dated 19.03.2021, 9629868 dated 25.03.2021, 1382830 dated 26.04.2021, 1811190 dated 17.05.2021, 3062912 dated 12.07.2021, 3313865 dated 22.07.2021, 3801736 dated 12.08.2021, 4338940 dated 03.09.2021, 4340214 dated 03.09.2021, 4340214, 03.09.2021, 4594679 dated 15.09.2021, 4748641 dated 21.09.2021, 4837621 dated 24.09.2021, 4916133 dated 28.09.2021, 5581305 dated 26.10.2021, 2977235 dated 03.06.2020 and 7504940 dated 28.12.2020 with applicable interest within a time bound manner and further direct the respondents to refrain from suspending or withholding the GST refund claims and the duty drawback claims filed by the petitioner in respect of the future exports except strictly in accordance with the provisions of the Central Goods and Services Tax Act, 2017 and the Rules and Regulations framed there under.

Prayer in WP.No.4084 of 2022: Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ of mandamus directing 2nd respondent to remove the alert appearing against the petitioner in the Indian Customs Electronic Data Interchange System by which the IGST refund claims filed by the petitioner are being withheld by the 1st respondent.

In both WPs

For Petitioner : Mr.Hari Radhakrishnan

For Respondents : Mr.J.Vasu for

Mr.S.Guru Moorthy

Special Government Pleader

COMMON ORDER

Mr.J.Vasu, learned counsel appearing for Mr.S.Guru Moorthy, learned Special Government Pleader for the respondents confirms that the alert as against the petitioner has been removed with effect from 20.10.2022.



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2. The prayer of the petitioner in WP.No.4084 of 2022 is as against the aforesaid alert and with the removal of the alert nothing survives in WP.No.4084 of 2022. Recording the aforesaid, WP.No.4084 of 2022 is closed.

3. Coming to WP.No.4082 of 2022, the petitioner seeks a mandamus directing R1 to sanction the IGST refund claims in respect of 30 shipping bills.

4. Mr.Vasu, learned counsel appearing for the respondents would submit that the petitioner has been heard and the officer is in the process of deciding the matter and passing orders. He assures the Court that orders will be passed within a period of two weeks.

5. Recording the assurance given by the learned counsel for the respondents, WP.No.4082 of 2022 is also closed. No costs.

04.11.2022

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Index : Yes/No

Speaking Order

To

1.The Deputy Commissioner of Customs (IGST Refunds)
Custom House,
Chennai IV Commissionerate,
No.60, Rajaji Salai,
Chennai-01



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DR.ANITA SUMANTH,J.

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2.The Deputy Commissioner of Customs (EDI),
Custom House,
Chennai IV Commissionerate,
No.60, Rajaji Salai,
Chennai-01

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