IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **22.12.2022**

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THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.No.33835 of 2022

M/s.Royal Overseas,
C-619, Sushant Lok Phase I,
Gurugram, Haryana – 122 002
rep. By its Partner Rakesh Bhatia .. Petitioner

Vs.

1.The Commissioner of Customs,
Chennai II, Commissionerate,
Custom House, No.60, Rajaji Salai,
Chennai – 1.

2.The Assistant /Deputy Commissioner
of Customs, Group I,
Chennai II, Commissionerate,
Custom House, No.60, Rajaji Salai,
Chennai – 1.

3.The Assistant/Deputy Commissioner
of Customs, Refunds,
Chennai II, Commissionerate,
Custom House, No.60, Rajaji Salai,
Chennai – 1. .. Respondents

Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of mandamus directing the respondents more particularly the second respondent to cause implementation of the order of the Commissioner of Customs (Appeals II), in Order-in-Appeal-Seaport.C.Cus.II.No.496/2021 dated 06.07.2021 forthwith.

For Petitioner : Dr.S.Krishnanand

For Respondents : Mr.J.Vasu,
Junior Panel Counsel (CBIT)

ORDER

This order will now dispose of captioned writ petition.

2. This order has to be read in conjunction with and in continuation of earlier proceedings made in the previous listing on 19.12.2022, which reads as follows:

'In the captioned writ petition, Dr.S.Krishnanand, learned counsel for writ petitioner submits that captioned matter pertains to an 'order dated 06.07.2021 bearing reference C3/II/273/R/2020-Sea in Order-in-Appeal-Seaport C.Cus.II.No.496/2021 made by the first respondent' [hereinafter 'impugned proceedings' for the sake of convenience and clarity] in an appeal preferred by the writ petitioner assailing refund order made by Original Authority.

2. It may not be necessary to dilate or delve into facts in great detail. In other words, it may not be necessary to be detained by facts as learned counsel draws *the attention of this Court to paragraph 9 of the order of the Appellate Authority wherein Appellate Authority has remanded the matter to 'assessment group'. Learned counsel goes on to say that a 15 days time line is prescribed under the statute and Appellate Authority has given 30 days but nothing has happened qua remand though it is more than 17 months from the date of the order.*

3. Mr.J.Vasu, learned Junior Panel Counsel for Central Board of Indirect Taxes, accepts notice on behalf of all the three respondents and requests for a short accommodation to get instructions and revert to this Court.

4. Registry to show the name of Revenue counsel in the next listing. List in the Admission Board on Thursday. List on 22.12.2022.'

3. The above means that the short forms and abbreviations used in the earlier proceedings dated 19.12.2022 shall continue to be used in the instant order also for the sake of convenience and clarity.

4. Learned Revenue counsel submits that there is some difficulty in locating the file. Learned Revenue counsel also

submits that no sooner than the files are located, second respondent will dispose of the matter pursuant to the remand by the appellate authority.

5. Though the above reason is not very convincing in this digital era, considering the facts and circumstances of this case, this Court deems it appropriate to direct the second respondent to dispose of the matter pursuant to the remand by the appellate authority as expeditiously as the business of the second respondent would permit and in any event within three weeks from today i.e., by 12.01.2023.

6. Captioned writ petition is disposed of with the aforementioned simple directive. There shall be no order as to costs.

22.12.2022

Index:Yes/No
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M.SUNDAR.J.,

mmi

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