



W.P.(MD)No.8146 of 2014

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.12.2022

C O R A M

THE HONOURABLE MR.JUSTICE P.D.AUDIKESAVALU

W.P.(MD)No.8146 of 2014

and

M.P.(MD)No.2 of 2014

M/s. Ind-Barath Thermal Power Ltd.,
having its Office at
20/129, Chamiers Road,
Nandanam, Chennai-600 035,
Acting through its
Authorized Representative,
Mr.R.Jarard Kishore.

... Petitioner

Vs.

1.The Assistant Commissioner (Refunds),
Office of the Commissioner of Customs,
Customs House, Tuticorin-628 004.

2.The Central Board of Excise and
Customs, North Block,
New Delhi-110 001.

3.Government of India,
Represented by Assistant Commissioner (Import Assessment).
Department of Revenue,
Office of the Commissioner of Customs,
Customs House, Tuticorin-628 004.

...Respondents



W.P.(MD)No.8146 of 2014

Prayer: Writ Petition filed under Article 226 of the constitution of India, to issue a writ of Certiorarified Mandamus, to call for the records of the impugned letter bearing C.No.VII/20/2730 to 2732/2014-RF and dated 26.03.2014 issued by the third respondent and quash the same and direct the first respondent to accept the said 9 refund applications filed by the petitioner in the form and manner filed, without any prior additional requirement of reassessment of the bill of entries to which such refund application relate and consider the said refund applications on merit after taking into account the provisions of the Board Circular bearing No.41/2013 (Cus.) dated 21.10.2013 issued by the second respondent.

[prayer amended vide order dated 21.08.2019]

For Petitioner : No Appearance

For Respondents : Mr.R.Nandhagopal
Standing Counsel

ORDER

Though the matter has been posted under the caption 'for dismissal', there was no representation for the Petitioner when the matter was called at 10.45 a.m. today, apart from the earlier hearing on 07.12.2022. There does not appear to be any useful purpose being served in keeping the Writ Petition pending indefinitely when the Petitioner is not interested in prosecuting the same.

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In such circumstances, the Writ Petition is dismissed for non-prosecution. It is made clear that the Petitioner is not precluded from applying for revival of the Writ Petition, if necessary, in accordance with law. Consequently, connected Miscellaneous Petition is closed. No costs.

08.12.2022

Index : Yes/No

Internet : Yes/No

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Note : Issue copy of the order by 26.12.2022

To

- 1.The Assistant Commissioner (Refunds),
Office of the Commissioner of Customs,
Customs House, Tuticorin-628 004.
- 2.The Central Board of Excise and
Customs, North Block,
New Delhi-110 001.
- 3.Government of India,
Represented by Assistant Commissioner (Import Assessment).
Department of Revenue,
Office of the Commissioner of Customs,
Customs House, Tuticorin-628 004.

Copy to

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P.D.AUDIKESAVALU,J.

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