



W.P.No.5414 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.03.2023

CORAM :

The HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.5414 of 2023

M/s. Elexa Intermediate Chemical Co.  
No. 91 GNT Road Madhavaram  
Chennai 600 110  
Rep. by its proprietor R.Srinivasan

.. Petitioner

vs

- 1.The Commissioner of Customs ( SEZ),  
Chennai VII Commissionerate  
Customs House,Meenambakkam,  
Chennai 600 027
- 2.The Addl. Commissioner of Customs (SEZ)  
Chennai VII Commissionerate  
Customs House,Meenambakkam,  
Chennai 600 027.
- 3.The Deputy Commissioner of Customs (SEZ)  
Chennai VII Commissionerate,  
Customs House, Meenambakkam,  
Chennai 600 027
- 4.The Specified Officer  
Asst. Commissioner of Customs, J Matadee,  
Chennai Free Trade Zone,  
Special Economic Zone,  
Kanchipuram 602 105.

.. Respondents

Petition filed under Article 226 of the Constitution of India praying to issue a writ of mandamus directing the respondents herein to order for destruction of cargo covered under the Warehouse Bill of Entry No. 2025332 dated 25.10.2022 the imported consignment of which is now stationed at the 4th Respondent office at J Matadee Chennai Free Trade Zone Special



W.P.No.5414 of 2023

Economic Zone, Kanchipuram 602 105 so as to account for the same with the GST and Income Tax Authorities and also for the purpose of applying and getting refund of tax from the said authorities by also considering the representation of the petitioner dated 14.02.2023.

For Petitioner : Mr.S.Baskaran  
For Respondents : Mr.K.Mohana Murali  
Senior Panel Counsel

ORDER

Mr.K.Mohana Murali, learned Senior Panel Counsel, who accepts notice for all respondents.

2. The prayer of the petitioner, an importer, is for a mandamus simpliciter directing the respondents to order destruction of cargo covered under the Warehouse Bill of Entry No. 2025332 dated 25.10.2022. The consignment imported is stated to be stationed in the premises of R4 i.e., at the Special Economic Zone, Kanchipuram.

3. Certain other directions are also sought qua GST and Income-Tax Authorities, which this Court is not inclined to look into seeing as the representation seeking destruction is pending consideration of the respondents and it is hence appropriate that the same be considered in accordance with law.



W.P.No.5414 of 2023

4. Thus mandamus is issued to the Specified Officer, Assistant Commissioner of Customs / R4 to consider the representation dated 14.02.2023 after hearing the petitioner and in consultation with the Additional and the Deputy Commissioner of Customs / R2 and R3. Let an order be passed within a period of eight weeks from date of receipt of a copy of this order in accordance with law and in line with the principles of natural justice.

5. This Writ petition stands disposed. No costs.

06.03.2023

Index:Yes/No  
Neutral Citation:Yes  
ssm

To

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- 3.The Deputy Commissioner of Customs (SEZ)  
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W.P.No.5414 of 2023

DR. ANITA SUMANTH,J.

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W.P.No.5414 of 2023

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