



WEB COPY



W.P.No.12945 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 26.04.2023

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THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.12945 of 2023

M/s.Sea Consortium Shipping India Pvt. Ltd.,
rep. by its Authorised signatory
R.Subramaniam

... Petitioner

Vs

1. The Commissioner
Office of the Commissioner of Customs,
No.60, Custom House, Rajaji Salai,
Chennai – 600 001.
2. The Deputy Commissioner of Customs,
Authorised officer for Recovery
Arrear Recovery Cell, Chennai IV
Office of the Commissioner of Customs,
No.60, Custom House, Rajaji Salai,
Chennai – 600 001.
3. The Deputy Commissioner of Customs (EGM Cell),
Office of the Commissioner of Customs,
No.60, Custom House, Rajaji Salai,
Chennai – 600 001.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Mandamus directing the 1st respondent to consider its
representation dated 01.03.2023 to refund an amount of Rs.25,45,000/- (Rupees



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twenty five lakhs forty five thousand only) in light of the orders made by this Court in Sea Consortium Shipping India Pvt. Ltd. V. The Deputy Commissioner of Customs (EGM Cell) in W.P.No.23009 of 2019 batch dated 30.08.2022 within the time stipulated by this Court.

For Petitioner : Mr.S.Venkatasubramaniyan

For Respondents : Mr.Rajendran Raghavan
Senior Panel Counsel

ORDER

The petitioner is an agent of M/s.Sea Consortium Pte Ltd., Singapore and carrying on business as a container vessel operator. The petitioner was part of a batch of Writ Petitions having filed in W.P.No.23009 of 2019, wherein the prayer was as against orders of the respondents imposing penalty under the relevant provisions of the Customs Act, 1962.

2. Those Writ Petitions including the aforesaid Writ Petition came to be disposed by order dated 30.08.2022 quashing the orders impugned therein on the ground that they had been passed belatedly. Even pending those Writ Petitions, it is the petitioner's case that the amount of penalty had been coercively recovered.

3. Thus representations have been given to R1 to R3 separately, all dated 01.03.2023, which, according to Mr.Rajendran, has, indeed, been received by the respondents respectively.



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4. In such circumstances, it would suffice to issue mandamus to R1, being the Commissioner, to hear the petitioner and dispose representation dated 01.03.2023 seeking refund of the amount of Rs.25,45,000/-, in accordance with law, within a period of four (4) weeks from date of receipt of a copy of this order.

5. This Writ Petition is disposed as above. No costs.

26.04.2023

Index : Yes / No

Speaking/non-speaking Order

Neutral Citation: Yes/No

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To

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Dr.ANITA SUMANTH,J.

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