



W.P.No.16706 of 2023

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 07.06.2023

CORAM

THE HONOURABLE MR. JUSTICE M.DHANDAPANI

W.P.No.16706 of 2023

M/s.Kapsun Resources Corporation (HK) Ltd
Shed No.5, Raj Estate
B/H Vallabh Dining Hall
J.P.Compound, Sarkhej Char Rasta, Sarkhej
Ahmedabad, Gujarat, India
Rep. by its Manager
Mr.Halpati Sunil Kumar

... Petitioner

Vs

The Commissioner of Customs
Chennai Imports
Customs House
Rajaji Salai, Chennai 600 001

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India

praying to issue a Writ of Mandamus, directing to consider the claim of the petitioner for refund of Rs.26,39,121.30 under 9 items within a limited time frame in the light of representation dated 31.03.2023 of the petitioner.

For Petitioner

: Mr.G.Punniakoti

For Respondent

: Mr. Rajnish Pathiyil

Senior Panel Counsel



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ORDER

Mr.Rajnish Pathiyil, learned Senior Panel Counsel accepts notice for the respondent. In view of the consent expressed by the learned counsel appearing on either side, this Writ petition is taken up for disposal, even at the stage of admission.

2. This writ petition has been filed to direct the respondent to consider the representation of the petitioner dated 31.03.2023 claiming refund of a sum of Rs.26,39,121.30/-, paid in excess towards basic customs duty.

3. Learned counsel for the petitioner would submit that the petitioner had imported goods from foreign countries and paid 10% of basic customs duty, instead of 7.5%, hence, seeks refund of the excess 2.5% duty paid.

4. Heard both sides and perused the material available on record.

5. Considering the aforesaid facts and circumstances of the case and there being no objection expressed by the learned Senior Panel Counsel to the suggestion of this Court, this Court directs the respondent to consider the representation of the petitioner and dispose the same, after hearing the petitioner, within a period of four (4) weeks from date of receipt of a copy of this order.



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6. This writ petition is disposed of in the aforesaid terms. No costs.

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07.06.2023

Index : Yes / No

Speaking Order / Non Speaking Order

Neutral Citation: Yes/No



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M.DHANDAPANI, J.

mpl

To

The Commissioner of Customs
Chennai Imports
Customs House
Rajaji Salai, Chennai 600 001

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