



WEB COPY



W.P.No.30156 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 19.10.2023

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.30156 of 2023

M/s.Creative Aluminium Extrusions,
Rep by its Partner, Mr.V.Balaraman,
No.423, Balaji Industrial Park,
Phase-II, Arukampalayam, Devampalayam
to Sendampalayam Road,
Kunathur Post,
Kovai via S.S.Kulam,
Tamil Nadu – 641 107

... Petitioner

Vs.

1.The Assistant Commissioner of Customs (Group 5A),
Customs House No.60,
Rajaji Salai,
Chennai – 600 001.

2.The Assistant Commissioner of Customs (Refunds-II),
Customs House No.60,
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, seeking to direct the 1st respondent to reassess the Bill of Entry No.9665545 dated 23.11.2020 and



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consequently direct the 2nd respondent to refund the duty of Rs.13,01,260/- paid by the petitioner along with applicable interest.

For Petitioner : Mr.Hari Radhakrishnan
For Respondents : Mrs.R.Hemalatha
Senior Standing Counsel

ORDER

Mrs.R.Hemalatha, learned Senior Standing Counsel takes notice for the respondents. By consent of the parties, the main writ petition is taken up for final disposal at the admission stage itself.

2.This writ petition has been filed by the petitioner seeking to direct the 1st respondent to reassess the Bill of Entry No.9665545 dated 23.11.2020 and consequently direct the 2nd respondent to refund the duty of Rs.13,01,260/- paid by the petitioner along with applicable interest.

3.Learned counsel for the petitioner submitted that the petitioner Company is in the business of manufacturing aluminium architectural products since the year 2013. The petitioner had imported the goods



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described as 'Aluminium Scrap Tread' vide the Bill of Entry No.9665545 dated 23.11.2020 and had paid the customs duty of Rs.13,01,260/-.

Thereafter, on examination of the imported containers, it was found that the containers were empty and the supplier had breached the trust of the petitioner. Therefore, the petitioner filed an application on 24.05.2021 to the 2nd respondent seeking to refund the customs duty paid by the petitioner and the same was returned on the ground that the bill of entry has not been reassessed.

4.He further submitted that the petitioner had sent a letter dated 11.06.2021 to the Department to reassess the bill of entry and pass appropriate orders to enable the petitioner to claim the refund of duty paid and the representative of the petitioner also attended the personal hearing held on 27.04.2022 before the 1st respondent. Thereafter, in this regard, the petitioner sent reminders dated 31.05.2022 and 20.07.2022 to the respondents. However, there was no response from the respondents. Hence, the petitioner has come up with the present writ petition.



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5. Mrs.R.Hemalatha, learned Senior Standing Counsel appearing for the respondents submitted the respondents will consider the letters of the petitioner and appropriate orders may be passed in this regard.

6.Considering the submissions made by the learned counsel for the petitioner as well as the learned Senior Standing Counsel appearing for the respondents and the fact that the petitioner had paid the customs duty of Rs.13,01,260/- for the goods imported by them and thereafter, on examination of the imported containers, it was found that the containers were empty and though the petitioner had sent several letters to the respondents to reassess their bill of entry, there was no response from the respondents, this Court directs the respondents to consider the petitioner's letter dated 11.06.2021 and subsequent reminders dated 31.05.2022 and 20.07.2022 on merits and in accordance with law and dispose of the same within a period of six weeks from the date of receipt of a copy of this order.



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7. With the above directions, this writ petition is disposed of. No

costs.

19.10.2023

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To:

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Rajaji Salai,
Chennai – 600 001.

2. The Assistant Commissioner of Customs (Refunds-II),
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Chennai – 600 001.



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KRISHNAN RAMASAMY.J.,

rst

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