



WEB COPY



W.P.No.428 of 2020

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.07.2023

CORAM :

THE HONOURABLE **MR.JUSTICE C.SARAVANAN**

W.P.No.428 of 2020

M/s.Precision Infomatic (M) Pvt Ltd,
22, 1st Floor, Habibullah Road,
T.Nagar, Chennai – 600 017.

... Petitioner

Vs.

1.The Commissioner of Customs (Chennai-VII),
New Custom House,
Meenambakkam,
Chennai – 600 027.

2.The Deputy Commissioner of Customs (Refund-Air),
New Custom House,
Meenambakkam,
Chennai – 600 027.

3.The Deputy Commissioner of Customs (Refund-Sea),
Custom House,
No.60, Rajaji Salai,
Chennai – 600 001.

... Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Mandamus, to direct the 2nd respondent to process and sanction the refund in furtherance of the order of the



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Commissioner(Appeals), Chennai, passed in Order-in-Appeal C.Cus.No.1283 to 1285/2014 dated 30.07.2014 with applicable interest in a time bound manner.

For Petitioner : Mr.Hari Radhakrishnan

For Respondents : Mr.Umesh Rao
Senior Standing Counsel
for R1 and R2

Mr.Pramod Kumar Chopda
Senior Standing Counsel
for R3

ORDER

The petitioner had filed two refund claims before the third respondent which came to be rejected by the third respondent by the following orders as detailed below:

<i>Sl.No</i>	<i>Appeal No</i>	<i>O-IN-O No and Date</i>	<i>Passed by (LAA)</i>
1.	C3/510/R/2014-SEA	24527/2014 Dated 08.04.2014	Dy.Commissioner of Customs (Refunds)
2.	C3/511/R/2014-SEA	22723/2014 Dated 29.11.2013	Dy.Commissioner of Customs (Refunds)
3.	C3/512/R/2014-SEA	23640/2014 Dated 28.01.2014	Dy.Commissioner of Customs (Refunds)



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Aggrieved by the same, the petitioner filed three appeals before the Commissioner of Customs (Appeals) in Appeal No.C3/510 to 512/R/2014-SEA.

2.By common Order-in-Appeal dated 30.07.2014 Order in Appeal C.Cus.No.1283 to 1285/2014 in Appeal No.C3/510 to 512/R/2014-SEA, the Appellate Commissioner had directed the third respondent to transmit the refund claim filed by the petitioner to the second respondent to pass a fresh order in the Denovo proceedings.

3.It appears that the papers were also transmitted by the office of the third respondent to the second respondent. However, the second respondent has not received the aforesaid papers. As a result of which, the petitioner's refund the claim for the year 2013-2014 has still not been adjudicated in the denovo proceedings. This case was taken up for hearing, the learned counsel for the first and second respondents have filed a memo wherein it has been stated that if the petitioner re-constructs the appeal papers for the refund claims, order will be passed by the second respondent.



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4. Recording the same, the writ petition stands disposed of by directing the petitioner to file a copy of the refund claims that were filed before the third respondent and transmitted to the second respondent within a period of two weeks from today. The second respondent shall thereafter proceed to pass appropriate orders on merits and in accordance with law within a period of six weeks thereafter. Needless to state, before passing such order, the petitioner shall also be heard in person. No costs.

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Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

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C.SARAVANAN, J.

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