IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.12.2023

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.35666 of 2023

M/s.Rabwin Industries Private Limited,
Rep by its Director,
Mr.Senthilkumar Kandasamy,
SF No.138/2, SNMV College Road,
Malumichampatti, Coimbatore 641 050.

... Petitioner

Vs.

The Deputy Commissioner of Customs,
Group 5, Custom House,
60, 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, to direct the respondent to amend the bill of entry No.5987706 dated 17.05.2023 by granting the benefits of Notification No.152/2009 dated 31.12.2009 as amended.

For Petitioner : Mr.G.Derrick Sam

For Respondent : Mr.H.Siddharth,
Standing counsel

ORDER

This writ petition has been filed to direct the respondent to amend the bill of entry No.5987706 dated 17.05.2023 by granting the benefit of Notification No.152/2009 dated 31.12.2009.

2. Mr.H.Siddarth, learned Standing counsel, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that initially the petitioner had filed the bill of entry dated 17.05.2023 claiming exemption under Notification No.152/2009 dated 31.12.2009. However, when the respondent assessed the said bill of entry, they had not referred to the said exemption notification, which was claimed by the petitioner.

Hence, the petitioner made a representation for rectification of the assessed bill of entry. However, till date no order has been passed by the respondent. Hence the present writ petition.

4. The learned counsel for the respondent would fairly admit that in the assessed bill of entry, the respondent had not considered or referred with regard to the exemption, which was claimed by the petitioner. However, he would submit that the respondent will dispose of the representation made by the petitioner after ascertaining the fact as to whether the petitioner is entitled for the said exemption as per the Notification No.152/2009 dated 31.12.2009.

5. Heard the learned counsel for the petitioner and the respondent and also perused the materials available on record.

6. In the present case, it appears that nothing has been mentioned in the assessed bill of entry by the respondent with regard to the petitioner's entitlement of exemption under Notification No.152/2009

dated 31.12.2009. Hence, the petitioner made a rectification application on 01.06.2023. However, in the said rectification application, no order has been passed by the respondent till date.

7. In view of the above, this Court is inclined to pass the following orders:

i) The respondent is directed to dispose of the rectification application dated 01.06.2023 filed by the petitioner in accordance with law after affording an opportunity of personal hearing to the petitioner;

ii) While disposing of the said application, the respondent is granted liberty to decide the fact as to whether the petitioner is entitled for the exemption under Notification No.152/2009 dated 31.12.2009 or not.

iii) The said exercise shall be completed within a period of 6 weeks from the date of receipt of copy of this order.

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

21.12.2023

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

The Deputy Commissioner of Customs,
Group 5, Custom House,
60, Rajaji Salai,
Chennai 600 001.

KRISHNAN RAMASAMY.J.,
nsa

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