



W.P.(MD) No.8021 of 2022

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.04.2023

CORAM:

THE HONOURABLE MS.JUSTICE P.T.ASHA

W.P.(MD) No.8021 of 2022

and

W.M.P(MD)No.6006 of 2022

M/s.Knowledge Infrastructure Systems Pvt Ltd.,
Represented by its Authorized Signatory,
Shri.V.Chandran
2A, 2nd Floor, Chandrika Chambers,
No.4, Antony Street, Royapettah,
Chennai-600 014.

... Petitioner

Vs.

- 1.The Commissioner of Customs
Custom House, New Harbour Estate,
Tuticorin-628 004.
- 2.Deputy Commissioner of Customs (Group 1A),
Custom House, New Harbour Estate,
Tuticorin-628 004.
- 3.Chief Engineer/Mech/Coal,
Tamil Nadu Generation & Distribution Corporation Ltd.,
II Floor, NPKRR Maaligai, No.144, Anna Salai,
Chennai-600 002.



W.P.(MD) No.8021 of 2022

4. Directorate of Revenue Intelligence,
Mumbai zonal Unit, 4th Floor,
13, Vithaladas Thackersay Marg,
New Marine Lines, Mumbai-4000020.
(R4 is suo motu impleaded vide Court order
dated 09.11.2022 in W.P(MD) No.8021 of 2022)

... Respondents

Prayer :- Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Mandamus, directing the 1st and 2nd respondent to pass appropriate orders under Section 18(1A) of the Customs Act, 1962 in respect of the 33 numbers of bills of entry mentioned in the list forwarded by the third respondent to the second respondent vide letter dated 10.02.2021 and consequently, direct the third respondent to refund the Security Deposit of Rs.12.00 crores and release the bank guarantee for a sum of Rs.4.50 crores to the petitioner forthwith.

For Petitioner : Mr.Hari Radhakrishnan

For R1, R2 & R4 : Mr.N.Dilipkumar
Senior Standing Counsel

For R3 : Mr.S.Deenadhayalan
Standing Counsel



W.P.(MD) No.8021 of 2022

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ORDER

The above writ petition is filed for a direction to the respondents 1 and 2 to pass appropriate orders under Section 18(1A) of the Customs Act, 1962 in respect of the 33 numbers of bills of entry mentioned in the list forwarded by the third respondent to the second respondent vide letter dated 10.02.2021 and consequently, direct the third respondent to refund the Security Deposit of Rs.12.00 crores and release the bank guarantee for a sum of Rs.4.50 crores to the petitioner forthwith.

2. From perusal of the contents of the affidavit and the representation made by the counsels, it appears that petitioner seeks a limited relief to obtain a direction for the time bound disposal of the final assessment by the second respondent, which admittedly has been pending at this end since the year 2014.

3. Considering the limited relief, this Court, without going into the merits of the case, passes a direction that the second respondent shall pass orders under Section 18(1A) of the Customs Act, 1962 in respect of



W.P.(MD) No.8021 of 2022

33 numbers of bills of entry, which is enclosed in the representation of the petitioner, dated 04.02.2021, within a period of one month from the date of receipt of a copy of this order.

4. With the above direction, this Writ Petition is disposed of.

No costs. Consequently, connected miscellaneous petition is closed.

19.04.2023

NCC : Yes/No

Index : Yes/No

Internet : Yes

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W.P.(MD) No.8021 of 2022

P.T.ASHA, J.

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W.P.(MD) No.8021 of 2022

Dated: 19.04.2023