



W.P.No.9728 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.10.2024

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.9728 of 2022

M/s.Palson Chemicals,
Represented by its Proprietor
Shri R.Balaji

... Petitioner

Vs.

The Assistant Commissioner of Customs (Refunds-II),
Chennai II Commissionerate,
Custom House,
No.60, Rajaji Salai,
Chennai – 600 001.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to the Impugned Letter dated 17.02.2022 of the Respondent in F.No.1/2021-Refunds and further direct the respondent to sanction refund of redemption fine and penalty as claimed by the petitioner vide Letter dated 31.01.2022 along with interest within a reasonable time frame.

For Petitioner : Mr.Hari Radhakrishnan

For Respondent : Mr.Umesh Rao.K
Senior Standing Counsel



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ORDER

This Writ Petition is of the year 2022.

2. In an identical issue, already an order came to be passed by this Court in W.P.No.9730 of 2022 dated 23.09.2024. Operative portion of the order reads as under:-

“10. Having considered the submissions made by the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondent, having considered the affidavit filed in support of the present writ petition and the Counter Affidavit filed on behalf of the respondent, this Court directs the respondent to process the refund claim filed on 31.01.2022 for refund of redemption fine and penalty paid by the petitioner pursuant to Order-in Original No.69859 of 2019 dated 02.07.2019, passed by the Additional Commissioner of Customs (GR-1), Chennai.

11. Needless to state, refund is without prejudice to the rights of the respondent to levy any fine or redemption fine independently pursuant to the remand order.

12. It is expected that the refund claim will be processed within a period of thirty days from the date of receipt of a copy of this order.

13. This Writ Petition is disposed of with the above observations and directions. No costs.”



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3. Since the issue is similar, this Writ Petition is disposed of in terms of the order passed by this Court on 23.09.2024 in W.P.No.9730 of 2022 by remitting the case back to the respondent to pass a speaking order on the refund claim filed by the petitioner.

4. This exercise shall be carried out by the respondent as expeditiously as possible preferably within a period of six months from the date of receipt of a copy of this order.

5. This Writ Petition is disposed of with the above observations and directions. No costs.

03.10.2024

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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To

The Assistant Commissioner of Customs (Refunds-II),
Chennai II Commissionerate,
Custom House,
No.60, Rajaji Salai,
Chennai – 600 001.

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