



WEB COPY



W.P.No.12689 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.06.2024

CORAM

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.12689 of 2024

M/s. Nanda Agency House Shipping Services Private Ltd.,
Represented by its Director, Mr.S.K.Nanda
No.171 Aberdeen Bazar,
Port Blair – 744104

... Petitioner

Versus

The Deputy Commissioner of Customs (REFUNDS)
Custom House,
No.60, Rajaji Salai,
Chennai - 600001

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Mandamus directing the respondent to dispose the matter by fixing a date and hear the petitioner as prayed for in the Application dated 11.03.2021 for interest due to delayed refund of customs duty.

For Petitioner : Ms. Madhumita Bagchi

For Respondent : Mr. G. Meganathan,
Senior Standing Counsel

ORDER



W.P.No.12689 of 2024

WEB COPY

By this writ petition, the petitioner seeks a direction for the expeditious disposal of application dated 11.03.2021 for interest on delayed refund of customs duty.

2. Pursuant to the order dated 28.11.2019 of the appellate authority, the petitioner received refund of customs duty on 22.01.2021. By relying on Section 27A of the Customs Act, the petitioner filed an application dated 11.03.2021 seeking interest on delayed refund. Since such application was not disposed of, the present writ petition was filed.

3. Learned counsel for the petitioner submits that the respondent has failed to act on the application till date. She seeks the expeditious disposal of the application and for a personal hearing in relation thereto.

4. Mr. G. Meganathan, learned senior standing counsel, accepts notice on behalf of the respondent. He submits that the appellate order does not direct the payment of interest to the petitioner. Therefore, he submits that the application was not considered.

5. The petitioner has filed an application by relying upon a provision



W.P.No.12689 of 2024

WEB COPY

of the Customs Act, which deals with payment of interest on delayed refund. Upon receipt of such application, it is incumbent upon the respondent to consider and dispose of such application in accordance with law. Since no action was taken, the petitioner is entitled to the relief claimed.

6. For reasons set out above, W.P.No.12689 of 2024 is disposed of by directing the respondent to consider and dispose of the application dated 11.03.2021 seeking interest on delayed refund in accordance with law, within two months from the date of receipt of a copy of this order, after providing a reasonable opportunity to the petitioner, including a personal hearing. There shall be no order as to costs. Consequently, the connected miscellaneous petitions are also closed.

06.06.2024

Index : Yes/No
Speaking/Non-Speaking
Neutral Case Citation : Yes/No

klt



W.P.No.12689 of 2024

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The Deputy Commissioner of Customs
(REFUNDS)
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W.P.No.12689 of 2024

SENTHILKUMAR RAMAMOORTHY,J

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W.P.No.12689 of 2024

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