



WEB COPY



W.P.No.13366 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.06.2024

CORAM

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.13366 of 2024

E factor Adventure Tourism (P) Ltd.,
Represented by Chief Financial Officer,
Mr.Mukesh Agarwal,
A-49, Sector 67,
Noida, Uttar Pradesh-201 301.

... Petitioner

vs.

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, to issue a Writ of Mandamus directing the respondent to dispose of the matter by fixing a date and hear the petitioner as prayed for in the Application dated 01.06.2023 for interest due to delayed refund of customs duty.

For Petitioner : Ms.Madhumitaa Bagchi Kar

For Respondent : Mr.M.Santhanaraman,
Senior Standing Counsel



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ORDER

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By this writ petition, the petitioner seeks a direction for the expeditious disposal of application dated 01.06.2023 for interest on delayed refund of customs duty.

2. Pursuant to the order dated 13.06.2022 of the appellate authority, the petitioner received refund of customs duty on 22.11.2022. By relying on Section 27A of the Customs Act, 1962, the petitioner filed an application dated 01.06.2023 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.M.Santhanaraman, 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.



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5. The petitioner has filed an application by relying upon a provision 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.13366 of 2024 is disposed of by directing the respondent to consider and dispose of the application dated 01.06.2023 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.

10.06.2024

Index : Yes/No
Internet : Yes/No
Neutral Case Citation : Yes/No

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SENTHILKUMAR RAMAMOORTHY,J

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To

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

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10.06.2024