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W.P.No.16664 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.07.2024

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THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.16664 of 2024

M/s.SRF Limited,
Represented by its Vice President
Operations (TTBT) & TQM,
Mr.Ajay Laroia,
Plot No.K-1, SIPCOT Industrial Complex,
Gummidipoondi, Thiruvallur District,
Tamil Nadu-601 201.

... Petitioner

-VS-

1. The Commissioner of Customs,
Chennai-II, Custom House,
No.60, Rajaji Salai, Chennai-600 001.

2. Deputy Commissioner of Customs,
Chennai-II, Custom House,
No.60, Rajaji Salai, Chennai-600 001.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus directing the 2nd respondent to pass speaking orders in terms of Section 17(5) of the Customs Act, 1962 and orders-in-Appeal passed by the Ld. Commissioner (Appeals) in respect of 10



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Bills of Entry as prayed for in Letter dated 03.04.2024.

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For Petitioner : Mr.S.Ganesh Aravindh
for M/s.Lakshmi Kumaran and Sridharan Attorneys

For Respondents : Mr.H.Siddarth, Junior Standing Counsel

ORDER

By this writ petition, the petitioner seeks a direction to the 2nd respondent to issue speaking orders in terms of Section 17(5) of the Customs Act, 1962. The petitioner imported goods under 10 bills of entry filed between August 2019 and March 2020. On the basis that the 2nd respondent failed to issue speaking orders of assessment, the petitioner carried the matter in appeals before the Commissioner of Customs (Appeals). Such appeals were disposed of by order dated 27.09.2021 remanding the matter to the 2nd respondent for passing speaking orders. The petitioner issued multiple letters to the 2nd respondent requesting that speaking orders be issued as per the appellate orders. On the ground that such letters did not elicit a response, the present writ petition was filed.

2. Learned counsel for the petitioner referred to the appellate orders and to the letters requesting the 2nd respondent to issue speaking orders.



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Since such letters have not elicited a response, he seeks a direction from this Court.

3. Mr.H.Siddarth, learned junior standing counsel, accepts notice for the respondents. He submits that the matter would be disposed of in accordance with law and in terms of the directions issued by the appellate authority.

4. The appellate orders were issued on 09.07.2020 and 27.09.2021 and the petitioner called upon the original authority to issue speaking orders by multiple letters issued between 22.11.2021 and 03.04.2024. In these facts and circumstances, a case is made out to issue a direction as requested.

5. For reasons aforesaid, W.P.No.16664 of 2024 is disposed of without any order as to costs by directing the 2nd respondent to consider and dispose of the pending reassessment by issuing speaking orders within three months from the date of receipt of a copy of this order. Before issuing such orders, a reasonable opportunity, including a personal hearing, shall be



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provided to the petitioner.

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Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

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To

1. The Commissioner of Customs,
Chennai-II, Custom House,
No.60, Rajaji Salai,
Chennai-600 001.

2. Deputy Commissioner of Customs,
Chennai-II, Custom House,
No.60, Rajaji Salai,
Chennai-600 001.

SENTHILKUMAR RAMAMOORTHY,J



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