



W.P.Nos.20562 & 20563 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.08.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.20562 & 20563 of 2024

Mahindra & Mahindra Ltd.
Represented by its Authorized Signatory
Ishwar Sawnani,
Auto & Farm Sector,
Gate No.2, K Shed, GST Cell,
Akurli Road, Kandivali East,
Mumbai - 400 101.

...

Petitioner
[in both W.Ps]

Vs.

1.Principal Commissioner of Customs,
Chennai - VII,
Air Cargo, Now Custom House,
Air Cargo Complex,
Meenambakkam,
Chennai - 600 027.

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

3.Assistant Commissioner of Customs,
Group 5A,
Air Cargo Complex,
New Custom House,
Air Cargo Complex,
Meenambakkam,
Chennai - 600 027.



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4. Assistant Commissioner of Customs,
Group 5A,
Office of the Commissioner of Customs,
Chennai - II (Import)
Custom House,
No.60, Rajaji Salai,
Chennai - 600 001.

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Respondents
[in both W.Ps]

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the third respondent to consider the petitioner's application dated 19.02.2024 & 11.06.2024 and to direct the fourth respondent to consider the petitioner's application dated 19.02.2024 & 10.05.2024 and amend 3 Bills of Entry under Section 149 of the Customs Act, 1962, so as to enable the petitioner to claim refund of excess duty respectively.

For Petitioner : Mr.S.Ganesh Aravindh
[in both W.Ps]

For Respondents : Mr.Rajnish Pathiyil
[in both W.Ps] Senior Panel Counsel

COMMON ORDER

These Writ Petitions have been filed by the petitioner to issue a direction to the respondents 3 and 4 to consider the petitioner's applications dated 19.02.2024 for amendment of Bills of Entry under Section 149 of the Customs Act, 1962.



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2. Mr.Rajnish Pathiyil, learned Senior Panel Counsel takes notice on behalf of the respondents.

3. By consent of the parties, the main Writ Petitions are taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that initially there was a correction in the Bills of Entry and therefore, the petitioner has filed applications for amendment of 18 Bills of Entry under Section 149 of the Customs Act, 1962. The petitioner has filed applications on 19.02.2024 and thereafter, reminders were also sent on 10.05.2024 and 11.06.2024 respectively. So far, the respondents 3 and 4 have not taken any action to pass orders in this regard. Therefore, the learned counsel prays to dispose of these Writ Petitions by directing the respondents 3 and 4 to pass appropriate orders.

5. On the other hand, the learned Senior Panel Counsel for the respondents would submit that, as per the terms, these Writ Petitions may be disposed of by giving appropriate direction to the respondents.



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6. Considering the submissions made by the learned counsel on either side, this Court is inclined to direct the respondents 3 and 4 to dispose of the petitioner's applications dated 19.02.2024 within a period of three weeks from the date of receipt of a copy of this order and pass appropriate orders on merits and in accordance with law, after providing an opportunity of personal hearing to the petitioner, in the event the respondents intend to reject the petitioner's applications.

7. Accordingly, these Writ Petitions are disposed of. There is no order as to costs.

09.08.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

sri



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To
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Chennai - VII, Air Cargo, New Custom House,
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Chennai - 600 027.
- 2.The Commissioner of Customs, Chennai - II (Import)
Custom House, No.60, Rajaji Salai,
Chennai - 600 001.
- 3.The Assistant Commissioner of Customs, Group 5A,
Air Cargo Complex, New Custom House,
Air Cargo Complex, Meenambakkam,
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- 4.The Assistant Commissioner of Customs, Group 5A,
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KRISHNAN RAMASAMY.J.,

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