



W.P. No.6347 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.02.2025

CORAM:

THE HON'BLE MR. JUSTICE ABDUL QUDDHOSE

W.P. No.6347 of 2025

M/s.Orscheln Technologies Pvt. Ltd.,
represented by its Director Jeffrey Arnold Jones

.. Petitioner

vs.

1.The Deputy Commissioner of Customs (Gr.5),
Air Cargo Complex,
New Custom House,
Meenambakkam,
Chennai 600 027.

2.The Deputy Commissioner of Customs (SIIB),
Air Cargo Complex,
New Custom House,
Meenambakkam,
Chennai 600 027.

.. Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus directing the first respondent to re-assess the bills of entry Nos.9195984 dated 20.06.2022, 3664867 dated 09.12.2022, 3863500 dated 22.12.2022, 4758148 dated 22.02.2023, 4553752 dated 08.02.2023, 4833903 dated 28.02.2023, 4834377 dated 28.02.2023, 5463005 dated 11.04.2023, 5671053 dated 25.04.2023 by re-classifying the same under Customs Tariff Heading 8542 3100 and by



W.P. No.6347 of 2025

extending the benefit of Sl. No.24 of Notification No.24/2005-Cus dated 01.03.2005.

WEB COPY

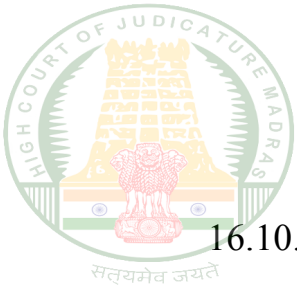
For Petitioner : Mr.Hari Radhakrishnan

For Respondents : Mr.Arvind Srivatsa,
Junior Standing Counsel

ORDER

This writ petition has been filed seeking for a direction to the first respondent to re-assess the bills of entry Nos.9195984 dated 20.06.2022, 3664867 dated 09.12.2022, 3863500 dated 22.12.2022, 4758148 dated 22.02.2023, 4553752 dated 08.02.2023, 4833903 dated 28.02.2023, 4834377 dated 28.02.2023, 5463005 dated 11.04.2023, 5671053 dated 25.04.2023 by re-classifying the same under Customs Tariff Heading 8542 3100 and by extending the benefit of Sl.No.24 of Notification No.24/2005-Cus dated 01.03.2005.

2.Learned counsel for the petitioner would submit that even though a positive direction is sought for in this writ petition, the petitioner will be satisfied if a direction is issued to the respondents to consider the applications of the petitioner dated 09.01.2024 and



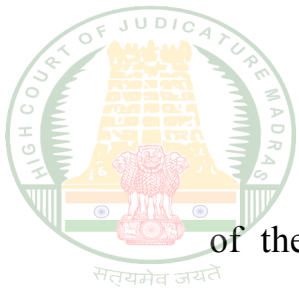
W.P. No.6347 of 2025

16.10.2024, on merits and in accordance with law, within a time frame to
be fixed by this Court.

3. According to the petitioner, an enhanced duty has been collected in respect of the aforementioned Bills of entries. Therefore, the petitioner has sought for re-assessment of the Bills of entries referred to supra and for re-classification of the same under Customs Tariff Heading 8542 3100 and for extending the benefit of Sl.No.24 of Notification No.24/2005-Cus dated 01.03.2005. The said applications were submitted by the petitioner on 09.01.2024 and 16.10.2024. Since those applications have not been considered, the petitioner has filed this writ petition.

4. No prejudice would be caused to the respondents if a direction is issued to the respondents to consider the petitioner's applications as stated supra, on merits and in accordance with law within a time frame to be fixed by this Court.

5. Accordingly, this Court directs the first respondent to pass final orders, on merits and in accordance with law on the petitioner's applications dated 09.01.2024 and 16.10.2024 seeking for re-assessment



W.P. No.6347 of 2025

of the bills of entry Nos.9195984 dated 20.06.2022, 3664867 dated 09.12.2022, 3863500 dated 22.12.2022, 4758148 dated 22.02.2023, 4553752 dated 08.02.2023, 4833903 dated 28.02.2023, 4834377 dated 28.02.2023, 5463005 dated 11.04.2023, 5671053 dated 25.04.2023 and for re-classification of the same under Customs Tariff Heading 8542 3100 and by extending the benefit of Sl.No.24 of Notification No.24/2005-Cus dated 01.03.2005 within a period of eight weeks from the date of receipt of a copy of this order, after affording one personal hearing to the petitioner.

6.With the aforesaid directions, this writ petition is disposed of.

No costs.

24.02.2025

Index: Yes/No
vga



W.P. No.6347 of 2025

WEB COPY

To

1.The Deputy Commissioner of Customs (Gr.5),
Air Cargo Complex,
New Custom House,
Meenambakkam,
Chennai 600 027.

2.The Deputy Commissioner of Customs (SIIB),
Air Cargo Complex,
New Custom House,
Meenambakkam,
Chennai 600 027.



WEB COPY



W.P. No.6347 of 2025

ABDUL QUDDHOSE, J.

vga

W.P. No.6347 of 2025

24.02.2025