THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.03.2025

CORAM:

THE HON'BLE MR. JUSTICE ABDUL QUDDHOSE

W.P. No.8734 of 2025
and
W.M.P. No.9783 of 2025

M/s.SLA International
Rep. By its Proprietor,
Mr.Manjor Kejriwal ... Petitioner

vs

1. The Commissioner of Customs,
Customs House,
No.60, Rajaji Salai,
Chennai – 600 001.
2. The Deputy Commissioner of Customs,
Customs House,
No.60, Rajaji Salai,
Chennai – 600 001. ... Respondents

<u>Prayer :</u> Writ Petition has been filed under Article 226 of the Constitution of India to issue writ of Mandamus directing the respondents to conduct reassessment of the goods imported by the petitioner company vide Bill of Entry No.2559468, dated 13.03.2024 and consequently direct the respondents to refund the excess duty paid by the petitioner after deducting the actual duty to be paid for the goods imported by invoking the provisions of the Customs Act and also to compensate adequately for the detention / demurrage charges incurred due to their inaction

For Petitioner : Mr.M. Vijay Anand
For Respondents : Mr. K.S. Ramaswamy

ORDER

This writ petition has been filed for a Mandamus seeking for a direction to the respondents to conduct reassessment of the goods imported by the petitioner company vide Bill of Entry No.2559468, dated 13.03.2024 and consequently direct the respondents to refund the excess duty paid by the petitioner after deducting the actual duty to be paid for the goods imported by invoking the provisions of the Customs Act and also to compensate adequately for the detention / demurrage charges incurred due to their alleged inaction of the respondents.

2. The petitioner seeks for reassessment of the customs duty in respect of Bill of Entry No.2559468, dated 13.03.2024 under which goods were imported by the petitioner. According to the petitioner excess payment towards customs duty was paid by the petitioner and therefore, they are entitled for refund of customs duty. They have made a representation on 21.06.2024 and once again another representation was sent on 26.08.2024 seeking for reassessment of the customs duty pertaining to the aforementioned Bill of Entry. However according to

the petitioner, till date, no final orders have been passed by the respondents on the petitioner's representations.

3. A counter has been filed by the respondents stating that the petitioner will have to comply with certain requirements of the respondents to enable the respondents to process the petitioner's request for refund. However, the learned counsel for the petitioner would submit that all the requirements of the respondents have been complied with.

4. This Court is not expressing any opinion on the merits of the respective contentions. No prejudice would be caused to the respondents, if the petitioner's representations seeking for refund of customs duty and for reassessment of customs duty under the aforementioned Bill of Entry is considered on merits and in accordance with law, within a time frame to be fixed by this Court.

5. For the foregoing reasons, this Court directs the respondents to pass final orders on the petitioner's representations, dated 21.06.2024 and 26.08.2024 seeking for reassessment of the customs duty under Bill of Entry No.2559468, dated 13.03.2024 and for refund of customs duty as well as the consequential directions on merits and in accordance with law, within a period of six weeks from the date of receipt of a copy of this order.

6. With the aforesaid directions, this writ petition stands disposed of No costs. Consequently, connected miscellaneous petition is closed.

28.03.2025

Index: Yes/ No
Speaking order / Non speaking order
Neutral citation : Yes / No
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1. The Commissioner of Customs,
Customs House,
No.60, Rajaji Salai,
Chennai – 600 001.

2. The Deputy Commissioner of Customs,
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Chennai – 600 001.

ABDUL QUDDHOSE, J.

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