IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.06.2025

CORAM

THE HON'BLE Mr. JUSTICE ABDUL QUDDHOSE

W.P. No.17533 of 2022
and
W.M.P. Nos.16811, 16813 and 16814 of 2022

Sri Ramachandra Educational and Health Trust
Represented by its Managing Trustee
No.18, Sir C.V. Raman Road,
Alwarpet, Chennai - 600 18. ... Petitioner

Versus

1. Director General of Health Services (MG)
Ministry of Health and Family Welfare,
Nirman Bhavan, New Delhi.

2. Deputy Director General of Health Services (MG)
Ministry of Health and Family Welfare,
Nirman Bhavan, New Delhi.

3. Assistant Commissioner of Customs
Office of the Commissioner of Customs,
Custom House, 60, Rajaji Salai,
Chennai - 600 001. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, to issue of Writ of Certiorarified Mandamus to call for the records for the records of the 3rd respondent comprised in its Order bearing No.F.No.S49/11/99-Gr.5B dated 31.01.2022 passed in Original No.87693/2022 and quash the same as being arbitrary, illegal, unreasonable and without jurisdiction and consequently direct the 1st and 2nd Respondents to issue certificates under clause 1/category 1 of the table to Notification No.64/1988 dated 01.03.1988 to the effect that the Petitioner's hospital is run or substantially aided by the Petitioner Trust and therefore entitled to the exemption or alternatively allow for taking on record the documents for consideration of the claim even under category II of the table to Notification No.64/1988, dated 01.03.1988

For Petitioner	: Mr.Rahul Balaji
For Respondents	: Mr.AR.L. Sundaresan Asst. Solicitor General for Mr.V. Chandrasekaran, SPC for RR1 & 2 Mrs.Hema Muralikrishnan SSC for R3

ORDER

The petitioner has challenged the impugned order-in-original, dated 31.01.2022 primarily on the ground that the impugned order is a non-speaking order and the impugned order has been passed in violation of principles of natural justice. The petitioner has also challenged the impugned order on the ground that the directions issued by the Division Bench of this Court involving the very same subject matter, dated 19.07.2013 passed in W.A. Nos.597 to 599 of 2003 were not adhered to.

2. The learned Standing Counsel appearing for the respondents 1 and 2 on instructions would submit that pursuant to the directions issued by the Division Bench of this Court on 19.07.2013 in W.A. Nos.597 to 599 of 2003, on verification, it is not known as to whether final orders were passed by the respondents in compliance with the directions issued by the Division Bench of this Court on 19.07.2013 in W.A. Nos.597 to 599 of 2003 or not.

3. One of the grievance raised by the petitioner in this writ petition is that the directions of the Division Bench of this Court issued on 19.07.2013 in W.A. Nos.597 to 599 of 2003 has not been complied with and considered in the impugned order-in-original, dated 31.01.2022. In the impugned order-in-original, the exemption sought for by the petitioner for payment of customs duty as per Customs Notification No.64 of 1988 has been rejected, without giving due consideration to the directions issued by the Division Bench of this Court, dated 19.07.2013

passed in W.A. Nos.597-599 of 2003.

4. Since the learned Standing Counsel appearing for the respondents 1 and 2 has fairly submitted before this Court that despite the best efforts of the respondents 1 and 2 are unable to ascertain whether the directions of the Division Bench of this Court dated 19.07.2013 passed in W.A. Nos.597 to 599 of 2003 has been complied with or not necessarily this Court will have to set aside the impugned order-in-original by remanding the matter back to the very same respondent for fresh consideration.

5. For the foregoing reasons, the following directions are issued by this Court :-

i) The impugned order-in-original, dated 31.01.2022 passed by the 3rd respondent is hereby quashed and the matter is remanded back to the very same respondent for fresh consideration through a different Officer, than the Officer who has passed the impugned order-in-original on merits and in accordance with law.

ii) The 1st respondent shall take an appropriate decision with regard to the applicability of the Exemption Notification No.64 of 1988 to the petitioner after hearing the petitioner and shall permit the petitioner to substantiate the petitioner's contentions by supporting documents / orders. Thereafter, the 1st respondent shall submit a report to the 3rd respondent as to the applicability of the Exemption Notification to the petitioner's case.

iii) The 3rd respondent shall pass final orders afresh on merits and in accordance with law, after affording an opportunity of hearing to the petitioner with regard to their contentions that have been raised in this writ petition and after considering the report of the 1st respondent. The 3rd respondent shall pass final orders, within a period of eight weeks from the date, when the 1st respondent submits a report to the 3rd respondent as indicated supra.

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

13.06.2025

Index: Yes/ No
Speaking order / Non speaking order
Neutral citation : Yes / No
vsi2

ABDUL QUDDHOSE, J.
vsi2

To

1. The Director General of Health Services (MG)
Ministry of Health and Family Welfare,
Nirman Bhavan, New Delhi.

2. The Deputy Director General of Health Services (MG)
Ministry of Health and Family Welfare,
Nirman Bhavan, New Delhi.

3. The Assistant Commissioner of Customs
Office of the Commissioner of Customs,
Custom House, 60, Rajaji Salai,
Chennai - 600 001.

W.P. No.17533 of 2022
and
W.M.P. Nos.16811, 16813 and 16814 of 2022

13.06.2025