



WEB COPY

WP No. 12651 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-06-2025

CORAM

THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

WP No. 12651 of 2021

M/s.ATC Tires Private limited

Rep. by its General Manager- Commercial and the
auth. rep., Mr. Ramesh Kumar Balakrishnan, Plot
A2, SIPCOT Industrial Growth Center,
Gangaikondan, Tamil Nadu 627 352

Petitioner(s)

Vs

1. The Development commissioner
Madras Export Processing Zone, Tambaram,
Chennai 600 045.
2. The Assistant Commissioner of Customs
Office of the Assistant Commissioner of
Customs, 66, Beach Road, Tuticorin 628 001.
3. The Managing Director and Chief Executive
Officer
NSDL Database Management Limited, 4th Floor,
Trade World A Wing Kamala Mills Compound ,
Lower Parel, Mumbai 400 013.
4. The Authorized Officer
SIPCOT Special Economic Zone, Gangaikondan,
Tirunelveli 627 352.

Respondent(s)

Prayer: Writ petition is filed under Article 226 of the Constitution of India



seeking for issuance of a writ of mandamus directing the 2nd Respondent to dispose of Refund Claim Application No. Nil dated 28-01-2020 on the file of the 2nd respondent within a time fixed by this Honble court.

For Petitioner(s): M/s. A. P. Ravi, G. Venkatesh Dt
08/02/2023

For Respondent(s): Mr.K.Thirukkumaran For R1
M/s. A.P.SRINIVAS SSC FOR R2 MEMO
DT 27.01.2022
Mr.K.M.Anand For R3
M/s.R. REVATHI (SIPCOT) FOR R4 DT
21/3/25
Fresh Notice Order Dt.21.03.25
R-2 THE ASSISTANT COMMISSIONER
OF CUSTOMS Office Of The Assistant
Commissioner Of Customs, 66, Beach
Road, Tuticorin 628 001
R3 - Unserved - Tapal Returned - Left -
Intimation Given
Pvt Notice - Proof Filed Ushr.12576
Dt.23.04.25
M/s. K.M. Anand, Raj Dev Singh, Yash
Raj For R3 Dt 26/06/2025

ORDER

This writ petition has been filed for a mandamus seeking for a direction to the second respondent to dispose of the refund claim application No.Nil, dated 28.01.2020, pending on the file of the second respondent within a time frame to



be fixed by this Court.

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2. It is represented by the learned standing counsel for the second respondent on instructions that the said refund claim application of the petitioner could not be processed, since the supporting documents required for considering the same were not produced by the petitioner.

3. However, the learned counsel for the petitioner would submit that the petitioner has complied with all the requirements for filing refund claim application.

4. No prejudice will be caused to any of the parties if the petitioner is provided with a personal hearing by the second respondent to enable the petitioner to submit their explanation with regard to the alleged discrepancies found in the refund claim application submitted by them.

5. Accordingly, this writ petition is disposed of by directing the second respondent to afford an opportunity of personal hearing to the petitioner with regard to refund claim application No.Nil, dated 28.01.2020, submitted by the petitioner, to enable the petitioner to submit their explanation with regard to the alleged discrepancies found in the above said refund claim application, within a period of two weeks from the date of receipt of a copy of this order. The second



respondent, after considering the said explanation, is directed to pass final

orders on the petitioner's refund claim application No.Nil, dated 28.01.2020

within a period of 8 weeks thereafter. No Costs.

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Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

RKM

To

1. The Development commissioner
Madras Export Processing Zone, Tambaram,



Chennai 600 045

2. The Assistant Commissioner of Customs
Office of the Assistant Commissioner of
Customs, 66, Beach Road, Tuticorin 628 001

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ABDUL QUDDHOSE, J.

RKM

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