



W.P. No13951 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.04.2025

CORAM

THE HON'BLE Mr. JUSTICE ABDUL QUDDHOSE

W.P. No.13951 of 2025

M/s.Swashtik Plascon Ltd.
(Formerly Swashtik Caps Pvt. Ltd.,)

Rep. By its Director

P. Mahendra Kumar

... Petitioner

vs.

1. The Commissioner of Customs (Imports)
Sea Commissionerate,
Custom House,
Chennai – 600 001.

2. The Assistant Commissioner of Customs (Group – 2),
Custom House,
No.60, Rajaji Salai,
Chennai – 600 001.

... Respondents

Prayer : Writ Petition filed under Section 226 of the Constitution of India seeking to issue a Writ of Mandamus directing the First respondent to consider the representation, dated 06.01.2025 and pass appropriate orders in accordance with law, within a time frame as may be fixed by this Court.

For Petitioner

: Mr. S. Murugappan

For Respondents

: Mr.B. Sivaraman, JSC



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ORDER

By consent of both the parties, this writ petition has been taken up for final disposal at the admission stage itself.

2. Heard Mr.S.Murugappan, learned counsel for the petitioner. Mr.B.Sivaraman, learned Junior Panel Counsel accepts notice on behalf of the respondents.

3. This writ petition has been filed seeking for a limited relief.

4. The petitioner claims that in respect of import of polyester chips made by them under two bills of entries, they had paid excess customs duty. According to them, they have paid excess of 5% of basic duty. The Bills of Entries through which the imports were made by the petitioner are Bill of Entry No.2768979, dated 22.07.2013 and Bill of Entry No.4182489, dated 26.12.2013. The petitioner has given a representation on 06.01.2025 to the respondents requesting them to release the excess customs duty paid by the petitioner at the earliest. Since the representation has not been considered till date, the petitioner has filed this petition.



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5. No prejudice would be caused to the respondents, if a direction is issued to the first respondent to consider the petitioner's representation, dated 06.01.2025 seeking for release of the customs duty of 5%, which the petitioner is said to have paid in excess and pass final orders on merits and in accordance with law, within a time frame to be fixed by this Court.

6. Accordingly, this Court directs the first respondent to pass final orders on the petitioner's representation, dated 06.01.2025 seeking for release of the excess customs duty of 5% , within a period of eight weeks from the date of receipt of a copy of this order.

7. With the aforesaid directions, this writ petition stands disposed of. No costs.

21.04.2025

(2/3)

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



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ABDUL QUDDHOSE, J.

vsi2

To :

1. The Commissioner of Customs (Imports)
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Chennai – 600 001.

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