



WEB COPY



W.P.No.25642 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.12.2025

CORAM :

THE HON'BLE MR. JUSTICE ABDUL QUDDHOSE

W.P.No.25642 of 2024

M/s.Hell-Energy Private Limited,
Represented by its Supply Chain Manager,
Mr.Amar Pore,
No.203, INIZIO, 2nd Floor, Cardinal Gracious Road,
Opp P & G Plaza, Chakala, Andheri East,
Mumbai – 400 099,
Maharashtra.

... Petitioner

Vs.

1.The Assistant Commissioner of Customs (Gr.1),
Customs House, Chennai Import Commissionerate,
60, Rajaji Salai,
Chennai – 600 001.

2.The Assistant Commissioner of Customs (EDI),
Chennai General Commissionerate,
Customs House, 60, Rajaji Salai,
Chennai – 600 001.

3.The Assistant Commissioner of Customs (Refunds),
Custom House, 60, Rajaji Salai,
Chennai – 600 001.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, call for the records pertaining to impugned bill of entry No.3870280 dated 07.06.2024 in so far as it relates to collection of late filing charges/fine of Rs.6,65,000/- and quash the



W.P.No.25642 of 2024

same and further direct the 3rd respondent to refund the said late filing charges of Rs.6,65,000/- along with a reasonable interest as determined by this Court.

For Petitioner : Mr.Hari Radhakrishnan
For Respondents : Mr.J.Vasu
Junior Panel Counsel

ORDER

This Writ Petition has been filed by the petitioner aggrieved by the imposition of penalty on the petitioner for the alleged belated filing of bill of entry by the petitioner.

2. The petitioner claims that an advance bill of entry was filed by the petitioner as early as on 30.03.2024 itself, even prior to the arrival of the goods in the Chennai Port. However, according to the petitioner, the said bill of entry has disappeared in the system of the respondents for no fault of the petitioner. Therefore, on a request made by the respondents, once again the petitioner had to submit a fresh bill of entry for the said goods. According to the petitioner, for no fault of the petitioner, they have been penalised by imposing a penalty of Rs.6,65,000/-. The petitioner claims that the said amount was also paid by the petitioner under protest, even though the same was claimed illegally by the respondents. The petitioner is now challenging the imposition of penalty, however no final order has been passed by the respondents, till date, with regard



W.P.No.25642 of 2024

to the petitioner's request for refund of the penalty amount recovered from them for the alleged delay in filing the bill of entry.

3. A counter has been filed by the respondents before this Court denying the contentions of the petitioner and according to them, only in accordance with the provisions of Section 46(3) of the Customs Act, the penalty was imposed on the petitioner and recovered from them. According to them, there is no arbitrariness or illegality in recovering the penalty amount from the petitioner for the belated filing of the bill of entry.

4. Admittedly, till date, no final order has been passed by the respondents on the petitioner's request seeking for refund of the penalty recovered from them. According to the petitioner, the said amount has been recovered illegally from the petitioner for no fault of them as they have filed the bill of entry within time.

5. No prejudice would be caused to the respondents, if the petitioner's request seeking for refund of the penalty amount, which according to them was illegally collected, is considered, on merits and accordance with law, within a time frame to be fixed by this Court.



W.P.No.25642 of 2024

WEB COPY

6. The petitioner had made a request seeking refund of the penalty amount of Rs.6,65,000/- from the respondents through their representation, dated 08.07.2024, but submitted on 10.07.2024. This Court is not expressing any opinion on the merits of the petitioner's representation.

7. For the foregoing reasons, this Writ Petition is disposed of, by directing the 1st respondent to pass final orders, on merits and in accordance with law, on the petitioner's representation, dated 08.07.2024, which was submitted on 10.07.2024, seeking refund of penalty amount of Rs.6,65,000/- recovered from them, which according to the petitioner is arbitrary and illegal, after affording one personal hearing to the petitioner, within a period twelve (12) weeks from the date of receipt of a copy of this order. No costs.

04.12.2025

Index : Yes / No
Speaking order / Non-speaking order
Neutral Citation Case : Yes/No
sp



W.P.No.25642 of 2024

To

WEB COPY

- 1.The Assistant Commissioner of Customs (Gr.1),
Customs House, Chennai Import Commissionerate,
60, Rajaji Salai,
Chennai – 600 001.
- 2.The Assistant Commissioner of Customs (EDI),
Chennai General Commissionerate,
Customs House, 60, Rajaji Salai,
Chennai – 600 001.
- 3.The Assistant Commissioner of Customs (Refunds),
Custom House, 60, Rajaji Salai,
Chennai – 600 001.



WEB COPY



W.P.No.25642 of 2024

ABDUL QUDDHOSE, J.

sp

W.P.No.25642 of 2024

04.12.2025