



WEB COPY



W.P.No.39214 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 13.06.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.39214 of 2024

M/s.Mk Auto Components India Pvt Ltd
Rep By Its Authorized Signatory P.Janakiram
Sp -25, 26 And 27, Xvii Phase, Ambattur,
Industrial Estate, Chennai-600 058.

... Petitioner

Vs.

Assistant Commissioner Of Customs (eodc-acc)
New Customs House, Chennai-vii
Commissionerate , Air Cargo Complex,
Meenambakkam, Chennai- 016.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Mandamus, Directing the Respondent to
condone the delay of 4 days and further quash the Impugned Notice
dated 25.04.2024 further unblock the Petitioner Importer - Exporter
Code (IEC) for carrying out the business

For Petitioner : Dr.M.Sathya Kumar

For Respondent : Mr.R.P.Pragadish, Sr.St.counsel



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ORDER

This writ petition has been filed to the respondent to condone the delay of 4 days and further quash the Impugned Notice dated 25.04.2024 further unblock the Petitioner Importer - Exporter Code (IEC) for carrying out the business.

2. The learned counsel for the petitioner would submit that in this case, the petitioner has availed the Amnesty scheme for one time settlement of default in export obligation by Advance and EPCG Authorization holders. The said scheme was effective till 31.03.2024. In this regard, the demand draft, for a sum of Rs.5,12,885/-, was taken by the petitioner on 27.03.2024 in the name of the respondent. However, due to public holidays and unforeseen administrative delays, the said demand draft was deposited only on 04.04.2024, i.e., with a delay of 4 days. Due to the said delay of 4 days, the respondent had refused to accept the said demand draft toward full and final settlement under the scheme.



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3. He would also submit that the said delay was unintentional and he has also produced a copy of the aforesaid demand draft to substantiate his submission. However, without considering the same, the proceedings were initiated by the respondent and with regard to the same, a notice dated 25.04.2025 was issued. Therefore, he request this Court to direct the respondent to condone the delay of 4 days and quash the said notice issued by the respondent.

4. In reply, the learned Senior Standing counsel appearing for the respondent has also confirmed the submission made by the petitioner and request to this Court to pass appropriate orders.

5. Heard the learned counsel for the petitioner and the learned Senior Standing counsel appearing for the respondent and also perused the materials available on record.



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6. In the case on hand, the Amnesty scheme, which was effective till 31.03.2024, was availed by the petitioner. In this regard, a demand draft dated 27.03.2024 for a sum of Rs.5,12,885/- was taken by the petitioner in the name of the respondent towards full and final settlement as stated above. However, according to the petitioner, due to public holidays and unforeseen administrative delays, they had deposited the said demand draft only on 04.04.2024, i.e., with a delay of 4 days. Due to the said delay, the respondent had refused to accept the said demand draft.

7. Admittedly, the Amnesty scheme is directory in nature and in certain situations, the time for availment of the said scheme can be very well extended. In this case, there was a delay of 4 days in making payment under the said scheme. Further, there is no doubt that the petitioner has taken the demand draft in the name of the respondent on 27.03.2024 which is prior to the due date. To substantiate the said aspect a copy of the demand draft was also produced before the Court. In such case, it is clear that the delay of 4 days is unintentional.



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8. That apart, even if the demand draft was deposited on 27.03.2024, the same will not be remitted to the respondent's account immediately. The process of remission will take at least a week's time and thus, it would have been encashed only during the first week of April 2024.

9. Therefore, considering all the above aspects and in the interest of justice, this Court is inclined to condone the delay of 4 days in production of demand draft before the respondent. Accordingly, this Court passes the following orders:

i) The delay of 4 days in deposit of demand draft dated 27.03.2024 by the petitioner under the Amnesty Scheme is condoned and the Impugned Notice dated 25.04.2024 is hereby quashed.

ii) The respondent is directed to unblock the Petitioner Importer - Exporter Code (IEC) for carrying out the business within a period of 4 weeks from the date of receipt of a copy of this order.



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10. With the above directions, this writ petition is disposed of. No

costs.

13.06.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

Assistant Commissioner Of Customs (eodc-acc)
New Customs House, Chennai-vii
Commissionerate , Air Cargo Complex,
Meenambakkam, Chennai- 016.



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KRISHNAN RAMASAMY.J.,

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