



WEB COPY

W.P.No.37727 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.11.2025

CORAM:

THE HONOURABLE MR.JUSTICE N.ANAND VENKATESH

Writ Petition No.37727 of 2025

M/s.City Lubricants Private Limited
Represented by its Director
Mr.S.Swaminathan
No.14, Thiruneermalai Road
Chromepet, Chennai-600 044.

... Applicant

-Vs-

1. The Director General
Indian Customs Electronic Data Interchange Gateway (ICEGATE)
Directorate General of Systems & Data Management (ICEGATE)
1st Floor, CR Building, IP Estate
New Delhi - 110 095.
2. The Joint Director
Indian Customs Electronic Data Interchange Gateway (ICEGATE)
Directorate General of Systems & Data Management (ICEGATE)
1st Floor, CR Building, IP Estate
New Delhi - 110 095.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of the India, for issuance of writ of mandamus, directing the respondents to refund a sum of Rs.4,90,300/- (Rupees Four Lakhs Ninety Thousand and Three Hundred



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Only) which is lying unutilized in M/s.Chemoleums India Private Limited's Electronic Cash Ledger Account bearing A/c No.0409014605 to the petitioner company within a time period as stipulated by the Hon'ble Court.

For Petitioner : Mr.S.R.Sankareshwaran
For Respondents : Mr.S.Gurumoorthy
Senior Panel Counsel

ORDER

This writ petition has been filed for issue of a writ of mandamus directing the respondents to refund the sum of Rs.4,90,300/- which is lying unutilized in M/s.Chemoleums India Private Limited's Electronic Cash Ledger Account bearing A/c No.0409014605 to the petitioner company within a time frame fixed by this Court.

2. Heard the learned counsel for the petitioner and the learned Senior Panel Counsel for the respondents.

3. The petitioner company, while paying the import duty, had by mistake credited a sum of Rs.4,90,300/- to the electronic cash ledger wallet account of their sister concern namely, M/s.Chemoleums India Private Limited on 20.11.2023. According to the petitioner, the said sister concern had already been merged with the petitioner company in the year 2020 itself and the said company is no longer in existence.



4. In the light of the above development, the amount is lying unutilized in the electronic ledger cash wallet account of M/s.Chemoleums India Private Limited. Hence, the petitioner submitted an online application seeking for refund of the said amount.

5. On receipt of the online application, the petitioner was informed that there is no provisions under the Customs Act or Rules / Regulations for merging / transferring the Electronic Cash Ledger Wallet account.

6. In the light of the above stand taken by the respondents, the petitioner is seeking for refund of the amount in the regular manner instead of asking the petitioner company to wait for implementation of refund functionality.

7. In the considered view of this Court, the amount is lying unutilized in the ECL Wallet Account of an entity which is not in existence. This amount would neither benefit the petitioner nor the Customs Department. Ultimately, the amount which is lying unutilized can be refunded to the petitioner.

8. In view of the above, there shall be a direction to the petitioner to submit a fresh representation to the second respondent along with all necessary documents and a copy of this order. On receipt of the same, the



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second respondent shall act upon the representation and if the amount is found lying unutilized, the same shall be refunded to the petitioner. This process shall be completed within a period of four weeks from the date of receipt of a copy of this order.

The Writ Petition is disposed of in the above terms. There shall be no order as to costs.

21.11.2025

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Index: Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation Case : Yes/No

To

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N.ANAND VENKATESH, J.

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