



W.P.(MD).No.26887 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 02.01.2025

CORAM

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD).No.26887 of 2024

and

W.M.P.(MD)Nos.22787 and 22789 of 2024

M/s.Blue Horse Granites,
Represented by its Partner,
R.Muthupandi

...Petitioner

Vs

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

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned order in Original No. 104070/2023 dated 14.12.2023 in File No.S45/839/2012-EPCG-EODC (CH.II) passed by the respondent and quash the same and direct the respondent to consider refund application dated 11.10.2023 and pass appropriate orders as per law.



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For Petitioner : Mr.N.Sudalaimuthu

For Respondent : Mr.R.NandaKumar
Standing Counsel

ORDER

Heard Mr.N.Sudalaimuthu, learned counsel for the petitioner and Mr.R.NandaKumar, learned Standing Counsel for the respondents.

2. Challenge in the Writ Petition is to the order of assessment made by the respondents without considering the certificate issued by the Joint Director General of Foreign Trade, Coimbatore indicating the compliance of export obligation by the petitioner.

3. A reading of the impugned order would also indicate that the respondent had not considered the said certificate issued by the Joint Director General of Foreign Trade dated 12.05.2022.

4. In such circumstances, the impugned order dated 14.12.2023 is set aside and the matter is remitted back to the respondent, by taking into



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consideration the certificate issued by the Joint Director General of Foreign Trade dated 12.05.2022 in favour of the petitioner evidencing compliance of export obligation on the side of the petitioner. The respondent shall pass an order of re-assessment within a period of eight weeks from the date of receipt of a copy of this order, after affording an opportunity of hearing to the petitioner.

5. In fine, the Writ Petition is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

02.01.2025

NCC:yes/no
Index:yes/no
Internet:yes/no
Nsr

To:

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



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K.KUMARESH BABU, J.

Nsr

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