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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 9454/2025**

NATHAN NARAYANSAMYPetitioner
Through: Mr. Pramod Kant Saxena, Advocate.

versus

COMMISSIONER OF CUSTOMSRespondent
Through: Mr. Atul Tripathi, SSC, CBIC with
Mr. Rishi Singhal, Mr. Shubham
Mishra and Mr. Gaurav Mani Tripathi,
Advocates.

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+ **W.P.(C) 9480/2025**
KALAISHELVI S PILLAIPetitioner
Through: Mr. Pramod Kant Saxena, Advocate.
Petitioner in person (Through VC)

versus

COMMISSIONER OF CUSTOMSRespondent
Through: Mr. Atul Tripathi, SSC, CBIC with
Mr. Rishi Singhal, Mr. Shubham
Mishra and Mr. Gaurav Mani Tripathi,
Advocates.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

ORDER
% **17.07.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner, Mr. Nathan Narayansamy under Articles 226 and 227 of the Constitution of India, *inter alia*, assailing the deficiency memo dated 20th June, 2025, issued by the



Respondent Department, in the application seeking refund filed by the Petitioner.

3. The prayer in the present petition is for issuance of refund in terms of the order dated 15th September, 2023 passed by a Co-ordinate Bench of this Court in ***W.P. (C) 6855/2023*** titled '***Nathan Narayansamy v. Commissioner of Customs***'.

4. On the last date of hearing, i.e., 10th July, 2025 it was submitted on behalf of the Respondent that it needs clarification as to where the refund amount ought to be credited. In view thereof, the following directions were passed:

"4. Ld. Counsel for the Respondent submits that the objection which has been raised by the Customs Department is that it has been asked to credit the refund amount into the account of a local advocate namely Mr. Yogesh Dattatrey Ugale as authorized person to collect the refund on behalf of the Petitioner. The Customs Department issued the deficiency memo on the grounds that the details of the Petitioner's bank account be provided.

5. In order to resolve this issue, considering that the Petitioner lives abroad, let the Petitioner appear virtually on the next date of hearing and confirm to the Court as to where the amount is to be credited.

6. List on 17th July, 2025."

5. In view of the directions passed on 10th July, 2025, Ms. Kalaishelvi S Pillai, who is the wife of Mr. Nathan Narayansamy has appeared online. She has confirmed that both of them have authorised their respective legal consultants i.e., Mr. Yogesh Dattatrey Ugale and Mr. Himanshu Sitaram Gavit to receive the payment on their behalf.



6. Accordingly, the Customs Department shall remit the amount to these two individuals, who are duly authorised through apostilled Powers of Attorney ('PoA'), for receiving the amounts on behalf of the Petitioners.
7. No further orders are to be passed in these matters.
8. Let the amounts be refunded along with statutory interest to the Petitioners through these PoA holders.
9. If the Petitioners are, in any manner, aggrieved by the amount of refund, they may file applications in these petitions for the purpose of agitating the same.
10. The petitions are disposed of in the above terms, along with pending application(s), if any.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

JULY 17, 2025/nd/rks