



WEB COPY

WP No. 373 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-01-2026

CORAM

THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE

WP No. 373 of 2026

M/s.Vinayaga Trader
Vanitha Beehive 114 Vakil New Street
Madurai 625001. Rep. by its Proprietor
Shri Bharadwaj Vijayaraman.

Petitioner(s)

Vs

1. The commissioner of customs
(Seaport)
Custom House, 60, Rajaji Salai,
Chennai 600001.

2.The Deputy Commissioner Of
Customs
Custom House, 60, Rajaji Salai,
Chennai 600001.

Respondent(s)

PRAYER

Directing the office of the respondent, more particularly the 2nd respondent herein to act on the application of the petitioner dated 21.07.2024 and cause disbursal of an amount of Rs.11 lakhs with interest thereof being the excess redemption fine and penalty accrued with the respondent department on account of Final Order No. 40009/2024 dated 03.01.2024 in Customs Appeal No.42077 of 2014 passed by the CESTAT, South Zonal Bench, Chennai.



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For Petitioner(s): MR.B.Sathish sundar

For Respondent(s): Mr.Sai Srujan Tayi, SPC

ORDER

This writ petition has been filed to direct the second respondent to refund the excess amount of Rs.11 lakhs paid by the petitioner towards penalty, based on the petitioner's application dated 21.07.2024.

2. Based on the final order No.40009 of 2024 dated 03.01.2024, passed by the CESTAT, South Zonal Bench, Chennai in Customs Appeal No.42077 of 2014, the petitioner seeks for refund of Rs.11 lakhs. The petitioner had submitted an application to the second respondent on 21.07.2024 seeking for refund of the aforesaid amount pursuant to the final order dated 03.01.2024 passed by the CESTAT, South Zonal Bench, Chennai in Customs Appeal No.42077 of 2014. Since the said application has not been considered till date, the petitioner has filed this writ petition.

3. Mr.Sai Srujan Tayi, learned Senior Panel Counsel accepts notice on behalf of the respondents.

4. No prejudice would be caused to the respondents if the petitioner's application dated 21.07.2024 seeking for refund of the sum of Rs.11 lakhs



together with interest is considered, on merits and in accordance with law, in the light of the final order No.40009 of 2024 dated 03.01.2024 passed by the CESTAT, South Zonal Bench, Chennai in Customs Appeal No.42077 of 2014 within a time frame to be fixed by this Court.

5.For the foregoing reasons, this writ petition is disposed of by directing the second respondent to pass final orders, on merits and in accordance with law on the petitioner's application dated 21.07.2024 seeking for refund of the sum of Rs.11 lakhs together with interest in the petitioner's favour, in the light of the final order No.40009 of 2024 dated 03.01.2024 passed by the CESTAT, South Zonal Bench, Chennai in Customs Appeal No.42077 of 2014, within a period of 12 weeks from the date of receipt of a copy of this order. No costs.

19-01-2026

vga

To

1.The commissioner of customs
(Seaport)
Custom House, 60, Rajaji Salai,
Chennai 600001.

2.The Deputy Commissioner Of
Customs
Custom House, 60, Rajaji Salai,
Chennai 600001.



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ABDUL QUDDHOSE J.

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