IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-04-2026

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THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.5547 of 2025
and W.M.P.Nos.6108, 6109, 6110, 6111 & 14257 of 2025

M/s.Foxlink India Electric Private Limited,
Represented by its Manager,
Mr.Guo Ghia Wei,
Tirupati International Airport Terminal,
Shed No.468/2, 468/3 EMC1,
Vikruthamala Village, Yerpedu Mandal,
Chitoor District,
Andhra Pradhesh - 517 520.

..Petitioner

Vs.

1. The New India Assurance Company Limited,
Represented by its Deputy Manager,
Non Suit Claims Hub,
Chennai Regional Office,
No.21, Pattulos Road, Mac Milan House,
2nd Floor, B Wing, Anna Salai,
Chennai - 600 002.

2. The Assistant Commissioner of Customs,
Customs Preventive Division,
D.No.15-30 / 4, 4th Floor,
Srinivasa Towers,
Opp. Padmavati Mahila University,
Padmavati Nagar,
Tirupati - 517 502.

..Respondents

This Writ Petition has been filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus to call for the records pertaining to the impugned e-mail communication sent at 12.44 PM on 16.09.2024 and the subsequent e-mail sent at 11.33 AM on 08.10.2024 by the

Deputy Manager of the 1st Respondent and quash the same and further, direct the 1st Respondent to sanction the claim of Rs.2,23,96,732.86/- which includes both the basic customs duty and integrated goods and services tax payable on the goods destroyed in the warehouse of the petitioner as per the insurance claim dated 28.08.2024 made by the petitioner.

For Petitioner	:	Mr.Hari Radhakrishnan
For Respondent - 1	:	Mr.Venkataraman for Mr.Nageswaran
For Respondent – 2	:	Ms.Revathi Manivannan, Senior Counsel

ORDER

The present writ petition has been filed by the Petitioner challenging the 1st Respondent's e-mail communications dated 16.09.2024 and 08.10.2024, refusing to sanction the insurance claimed by the Petitioner for a sum of Rs.2,23,96,732.86/- which includes the basic customs duty and IGST payable on the imported goods which were destroyed in a fire which broke out in the Petitioner's warehouse on 27.02.2023.

2. The learned counsel for Petitioner submitted that in the present case, the imported goods stored in the Petitioner's warehouse were destroyed before they were cleared for home consumption. In terms of Section 23 of the Customs Act, 1962, the importer is entitled to remission of duty on imported goods that are lost, destroyed or abandoned before they are cleared for home

consumption. Hence, the Petitioner submitted an Application dated 04.03.2026 before the 2nd Respondent for remission of duties in terms of Section 23 of the Customs Act, 1962 and to order consequential refund of IGST amount paid by the Petitioner. The said Application is stated to be pending consideration before the 2nd Respondent. Therefore, the learned counsel prayed that appropriate direction may be issued to the 2nd Respondent to consider the Petitioner's Application dated 04.03.2026 and pass appropriate orders on the same, within a time frame to be fixed by this Court.

2.1. It is further submitted by the learned counsel for Petitioner that so far as the Petitioner's insurance claim which includes the basic customs duty and IGST payable on the imported goods which were destroyed in the Petitioner's warehouse is concerned, Petitioner would submit an appropriate Application before the 1st Respondent.

3. The learned counsel appeared on behalf of 1st Respondent submitted that the outcome of Petitioner's Application dated 04.03.2026 may have a bearing on the Petitioner's insurance claim before the 1st Respondent. Therefore, the learned counsel submitted that the Petitioner may be permitted to submit an Application for insurance claim before the 1st Respondent only after the disposal of Remission Application dated 04.03.2026 by the 2nd Respondent.

3.1. It is also submitted by the learned counsel for 1st Respondent that if the Petitioner submits any such Application for insurance claim, 1st Respondent would consider the same and pass appropriate orders, within a time frame to be fixed by this Court.

4. The above submissions made by the learned counsel for 1st Respondent has been fairly conceded by the learned counsel for Petitioner.

5. In view thereof, this Court, without expressing any opinion on the merits of the case, issues the following directions:

(i) The 2nd Respondent is directed to consider the Petitioner's Application dated 04.03.2026 and pass appropriate orders, on merits and in accordance with law, within a period of four weeks from the date of uploading of the web copy of this order.

(ii) The Petitioner shall submit an Application for insurance claim of IGST payable on the goods which were destroyed in a fire broke out in its warehouse on 27.02.2023 before the 1st Respondent, within a period of two weeks from the disposal of Remission Application dated 04.03.2026 by the 2nd Respondent.

(iii) On filing of such Insurance Claim Application by the Petitioner, 1st Respondent shall consider the same and pass appropriate orders, on merits and in accordance with law, within a period of four weeks thereafter.

6. This Writ Petition is disposed of with the above directions. No costs. Consequently, connected Miscellaneous Petitions are closed.

01-04-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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To

1. The New India Assurance Company Limited,
   Represented by its Deputy Manager,
   Non Suit Claims Hub,
   Chennai Regional Office,
   No.21, Pattulos Road, Mac Milan House,
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MOHAMMED SHAFFIQ, J.

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