



WEB COPY

WP No. 7667 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 27-02-2026**

CORAM

**THE HON'BLE MR JUSTICE ABDUL QUDDHOSE**

**WP No. 7667 of 2026**

M/s Chakrapani Vyapar Pvt.Ltd.,  
Represented by its Director, Mr.Alok Sethia,  
No.3, 2nd Floor, 3rd Cross,  
Lalbagh Road, Bangalore 560 027.

..Petitioner(s)

Vs

1. The Chief Commissioner of Customs (Refunds CH- II),  
Customs House,  
No 60, Rajaji Salai,  
Chennai 600 001.
2. The Assistant/Deputy Commissioner of Customs (Refunds CH- II),  
Customs House,  
No 60, Rajaji Salai,  
Chennai 600 001.

..Respondent(s)

Writ petition is filed under Article 226 of the Constitution of India seeking for issuance of a writ of mandamus to direct the Respondents to decide the refund claims filed by them against Bill of Entry No.930099, Bill of Entry No.930107, Bill of Entry No.933009, Bill of Entry No.933011, Bill of Entry No.937522, Bill of Entry No.938194, Bill of Entry No.938195, Bill of Entry No.938196, Bill of Entry No.944048, Bill of Entry No.953762, Bill of Entry No.961934, Bill of Entry No.962548, Bill of Entry No.962853, Bill of Entry No.965634, Bill of Entry No.970478, Bill of Entry No.970484 within a time frame as may be fixed by this Court.



For Petitioner(s):

Ms.KTK.Priyadarsini  
for Mr.S.Murugappan

For Respondent(s):

Ms.Anu Ganesan, JSC

**ORDER**

This writ petition has been filed seeking for refund of the customs duty. According to the petitioner, the petitioner became entitled to the claim of refund of Special Additional Duty (SAD) for the import made under the Bill of Entry morefully described in the prayer to this writ petition, in terms of Notification No.102/2007-Customs, dated 14.09.2007. The petitioner had earlier given representations to the respondents seeking for refund of the Special Additional Duty. Since those representations have not been considered till date, the petitioner has filed this writ petition.

2. Ms.Anu Ganesan, learned JSC, accepts notice on behalf of the respondents.

3. No prejudice will be caused to the respondents if the petitioner's representations are considered, on merits and in accordance with law, in the light of Notification No.102/2007-Customs, dated 14.09.2007, within a time frame to be fixed by this Court. Accordingly, this writ petition is disposed by directing the second respondent to pass final orders, on merits and in accordance with law, on the petitioner's representations disclosed in the



affidavit filed in support of this writ petition, seeking for refund of Special Additional Duty in terms of Notification No.102/2007-Customs, dated 14.09.2007, for the Bill of Entry morefully disclosed in the prayer to this writ petition, within a period of 12 weeks from the date of receipt of a copy of this order. This Court is not expressing any opinion on the merits of the petitioner's representations. No Costs.

**27-02-2026**

Neutral Citation: Yes/No  
RKM

To

1. The Chief Commissioner of Customs (Refunds CH- II),  
Customs House,  
No 60, Rajaji Salai,  
Chennai 600 001.
2. The Assistant/Deputy Commissioner of Customs (Refunds CH- II),  
Customs House,  
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**ABDUL QUDDHOSE, J.**

**RKM**

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