



WEB COPY

WP No. 7682 of 2026



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-02-2026

CORAM

THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE

WP No. 7682 of 2026

M/s. Kamdhenu Polymers Private
Limited

Represented by its Director, Vijay
Shankar Saraf, 37/12-1 Archana
Complex, 4th 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)

PRAYER

Directing the Respondents to decide the refund claims filed by them against Bill of Entry No. 567118 dated 3.10.2007, Bill of Entry No. 573928 dated 10.10.2007, Bill of Entry No. 536589 dated 23.8.2007, Bill of Entry No. 643618 dated 10.1.2008 and Bill of Entry No. 567115 dated 3.10.2007 within a time frame as may be fixed by this Honble Court

For Petitioner(s): M/s.KTK.Priyadarsini for
Mr.S.Murugappan

For Respondent(s): M/s.Anu Ganesan,JSC For
Respondents



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 Bills 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 Bills 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.

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

To

1. The Chief Commissioner of Customs
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



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ABDUL QUDDHOSE J.

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