



WEB COPY

WP No. 7665 of 2026



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 27-02-2026**

CORAM

**THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE**

**WP No. 7665 of 2026**

M/s P.P.Products PRivate Ld  
Represented by its Director, Mr.  
Chandra Prakash Ramsisaria, No.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 710975, Bill of Entry No.755507, Bill of Entry No.770582, Bill of Entry NO.773959, Bill of Entry No.775384 and Bill of Entry No.791224 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



## **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.

**27-02-2026**

Index: Yes/No  
Speaking/Non-speaking order  
Internet: Yes  
Neutral Citation: Yes/No  
ab/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 No 60 Rajaji Salai,  
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**ABDUL QUDDHOSE J.**

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