



WEB COPY

WP No. 7668 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-02-2026

CORAM

THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

WP No. 7668 of 2026

M/s P.P.Products Private Ltd.
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)

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.853864, Bill of Entry No.864742, Bill of Entry No.871158, Bill of Entry No.885630, Bill of Entry No.88708 and Bill of Entry No.897989 within a time frame as may be fixed by this Court.

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

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



ORDER

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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

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
No 60 Rajaji Salai,
Chennai 600 001



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ABDUL QUDDHOSE, J.

RKM

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