



WEB COPY



W.P.No.26932 of 2016

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2026

CORAM :

THE HON'BLE MR. JUSTICE ABDUL QUDDHOSE

W.P.No.26932 of 2016
and
W.M.P.No.23158 of 2016

M/s.Topsia Estates Pvt. Ltd.,
Suite No.4001, Raj Chambers, 7B Justice Dwarkanath Road,
Kolkata – 700 020,
Represented by its Authorized Signatory
Shri R.Bharathkumar ... Petitioner

Vs.

1.The Commissioner of Customs (Appeals-II),
Custom House, No.60, Rajaji Salai,
Chennai – 600 001.

2.The Assistant Commissioner of Customs,
Refunds, Chennai – IV, Commissionerate,
Custom House, No.60, Rajaji Salai,
Chennai – 600 001. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, calling for the records of the 1st respondent leading to issuance of Order in Appeal No.C.Cus.II.No.717/2015 dated 30.08.2015 and quash the same and further direct the 1st respondent to consider the petitioner's appeal afresh, on its merits, in light of the Judgments of the Hon'ble High Court of Delhi in the cases of M/s.Pioneer India Electronics Pvt. Ltd., Vs. Union of India and the Principal



W.P.No.26932 of 2016

Commissioner of Customs Vs. Riso India Pvt. Ltd., in so far as it relates to payment of interest for delayed sanction of refund.

For Petitioner : No appearance
For Respondents : Mr.G.Meganathan
Junior Standing Counsel

ORDER

There is no representation on the side of the petitioner.

2. On the last hearing, i.e., on 05.12.2025, the learned counsel on record for the petitioner submitted that he is no longer the counsel for the petitioner and he has also made an endorsement to that effect in the court bundle. In view of the same, this Court had directed the Registry to print the name of the petitioner in the cause list in the place of the learned counsel on record for the petitioner.

3. As directed by this Court, Registry has printed the name of the petitioner in the place of counsel on record for the petitioner. Till date, no one has entered appearance on behalf of the petitioner. This writ petition is of the year 2016. In view of the same, no further indulgence can be shown and it can now be inferred that the petitioner is not interested to prosecute the case.



W.P.No.26932 of 2016

WEB COPY

4. Accordingly, this Writ Petition is dismissed for non-prosecution. No costs. Consequently, the connected miscellaneous petition is closed.

02.01.2026

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

To

- 1.The Commissioner of Customs (Appeals-II),
Custom House, No.60, Rajaji Salai,
Chennai – 600 001.
- 2.The Assistant Commissioner of Customs,
Refunds, Chennai – IV, Commissionerate,
Custom House, No.60, Rajaji Salai,
Chennai – 600 001.



WEB COPY



W.P.No.26932 of 2016

ABDUL QUDDHOSE, J.

sp

W.P.No.26932 of 2016

02.01.2026