



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-04-2026

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THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.15113 of 2026

M/s.Do Best Infoway
Represented by its Authorised Signatory
Shri Hira Lal Goyal,
Space E, 3rd Floor, Surya Kiran Building,
92, The Mal, Ludhiana-141 001.

..Petitioner(s)

Vs

1.The Chief Commissioner of Customs,
Customs House, 60, Rajaji Salai,
Chennai-60 001.

2.The Commissioner of Customs,
Chennai Commissionerate-II,
Custom House, 60, Rajaji Salai,
Chennai-600 001.

3.The Deputy Commissioner of Customs
(Refunds), Chennai Commissionerate-II,
Custom House, 60, Rajaji Salai,
Chennai-600 001.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for a writ of Mandamus directing the respondents to forthwith implement order-in-appeal No.Seaport C.Cus.II No.560/2023 dated 29.08.2023 passed by the Commissioner of Customs (Appeals-II), Chennai, by reassessing Bills of Entry Nos.7228002 dated 30.10.2014, 7478238 dated 24.11.2014, 7531887 dated 28.11.2014 and 7989040 dated 14.01.2015 and to grant the refund of Rs.7,47,867/- (Rupees Seven Lakhs Forty-Seven Thousand Eight Hundred and Sixty-Seven only) with interest.



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For Petitioner(s):

Mr.B.Sathish Sundar

For Respondent(s):

Mr.S.M.Deenadayalan

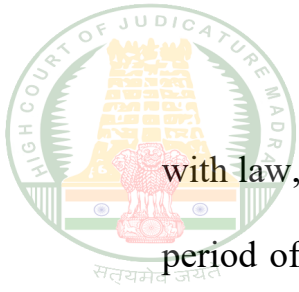
Senior Standing Counsel

ORDER

The present writ petition is filed praying for a writ of Mandamus directing the respondents to forthwith implement order-in-appeal No.Seaport C.Cus.II No.560/2023 dated 29.08.2023 passed by the Commissioner of Customs (Appeals-II), Chennai, by reassessing Bills of Entry Nos.7228002 dated 30.10.2014, 7478238 dated 24.11.2014, 7531887 dated 28.11.2014 and 7989040 dated 14.01.2015 and to grant the refund of Rs.7,47,867/- (Rupees Seven Lakhs Forty-Seven Thousand Eight Hundred and Sixty-Seven only) with interest.

2. At the outset, learned counsel for respondents would submit that they would consider the last of petitioner's representation which is dated 07.08.2025 and pass appropriate orders on merits and in accordance with law, within a time period to be fixed by this Court. Agreed to by the learned counsel for petitioner.

3. In view of the same, taking into consideration the facts and circumstances of the case and the limited relief sought for in this Writ Petition, there shall be a direction to Respondents to consider petitioner's representation dated 07.08.2025, on its own merits and pass appropriate orders in accordance



with law, after affording reasonable opportunity of hearing to petitioner within a period of eight (8) weeks from the date of receipt of a copy of this order. It is made clear that this Court has not expressed any views with regard to the merits of the representation and it is open to the concerned respondent to consider the representation on its own merits and in accordance with law.

4. With the above directions, the writ petition stands disposed of. No costs.

27-04-2026

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



To:

1. The Chief Commissioner of Customs,
Customs House, 60, Rajaji Salai,
Chennai-60 001.

2. The Commissioner of Customs,
Chennai Commissionerate-II,
Custom House, 60, Rajaji Salai,
Chennai-600 001.

3. The Deputy Commissioner of Customs
(Refunds), Chennai Commissionerate-II,
Custom House, 60, Rajaji Salai,
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MOHAMMED SHAFFIQ J.

MKA

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