IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-01-2026

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THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE

WP No. 18723 of 2023
AND
WMP NO. 17970 OF 2023

1. M/s.Mehler Engineered Products
India Private Ltd
Plot No. S10-s15, Integrated Textile
Park, Kadb Industrial Area,
Doddaballapur, Bengalur - 561203.

Petitioner(s)

Vs

1. The Deputy Commissioner Of
Customs,
Office Of The Deputy Commissioner
Of Customs, Customs House 60,
Rajajisalai, Chennai - 600001.

Respondent(s)

PRAYER
Calling for the records culminating in Reply No. CUS/APR/BE/SO/120/2022-GR-3 DATED 22.02.2023 refusing to grant refund of the anti-dumping Duty and quash the same and consequently, direct the Respondent to refund the Anti-dumping Duty paid under protest by the petitioner

For Petitioner(s): Mr.SHIVDASS. G
SENIOR COUNSEL
Assisted by
Mr.Shradha Rajgiri
Rishab. J
Akhil Bhansali
Vishwantini

For Respondent(s): Mr.K.S.Ramasamy,
Senior Panel Counsel

ORDER

This writ petition has been filed, challenging the impugned communication dated 22.02.2023 issued by the respondent, rejecting the petitioner's application submitted under Section 149 of the Customs Act, seeking for amendment of the bill of entries to enable the petitioner to seek refund of the anti-dumping duties paid by them for the subject bill of entries.

2. Under the impugned communication, the respondent has stated that the test report produced by the petitioner along with the bill of entries does not mention that the imported yarns are adhesive activated with a denier exceeding 1000, for exclusion from ADD (Anti-Dumping Duty), so as to enable the petitioner to get exemption from payment of anti-dumping duties. As per the notification No.035/2018-Cus(ADD) dated 09.07.2018 issued by the Customs Department, certain goods are liable for payment of anti-dumping duties. However, under the very same notification, specific exemptions have also been provided from payment of anti-dumping duties. The petitioner claims that they fall under one of the exemptions provided under notification No.035/2018-Cus(ADD) dated 09.07.2018 referred to supra.

3. However, under the impugned communication, the said contention of the petitioner has been rejected. However, as seen from the impugned communication, the contentions of the petitioner as raised in this writ petition have not been considered and no personal hearing was afforded to the petitioner before issuing the impugned communication.

4. The learned senior counsel appearing for the petitioner would submit that the petitioner is willing to provide all contemporaneous documents, which includes the testing report before the respondent to prove that the petitioner is entitled for exemption from anti-dumping duties as per the notification No.035/2018-Cus(ADD) dated 09.07.2018.

5. No prejudice would be caused to the respondent, if the issue, as to whether the petitioner is entitled for exemption from payment of anti-dumping duties or not, is considered by the respondent by providing an opportunity of personal hearing to the petitioner and by providing an opportunity for the petitioner to submit explanation as to why they are exempted from payment of anti-dumping duties as per the aforesaid notification issued by the Customs Department dated 09.07.2018 within a time frame to be fixed by this Court.

6. Several grounds have been raised in this writ petition. This Court also deems it fit that in the interest of justice, that the impugned communication can be quashed and the matter remanded back to the respondent for fresh consideration on merits and in accordance with law after providing an opportunity of personal hearing to the petitioner and after affording an opportunity for the petitioner to submit their explanation as to why they are not liable to pay anti-dumping duties for the subject bill of entries.

7. This Court is not expressing any opinion on the merits of the petitioner's representation, claiming for refund of the anti-dumping duties paid by them for the subject bill of entries.

8. For the foregoing reasons, the impugned communication dated 22.02.2023 issued by the respondent is hereby quashed and the matter is remanded back to the respondent for fresh consideration on merits and in accordance with law on the petitioner's request, seeking for amending the subject bill of entries as per the provisions of Section 149 of the Customs Act, seeking for refund of the anti-dumping duties paid by the petitioner for the subject bill of entries. The respondent shall afford one personal hearing to the petitioner and also permit the petitioner to submit an explanation as to why they are not liable to pay anti-dumping duties for the subject bill of entries and the respondent shall pass final orders after giving due consideration to the

explanation submitted by the petitioner within a period of twelve weeks from the date of receipt of a copy of this order. No Costs. Consequently, connected miscellaneous petitions are closed.

22-01-2026

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

1.The Deputy Commissioner Of Customs,
Office Of The Deputy Commissioner Of Customs, Customs House 60,
Rajajisalai, Chennai - 600001.

ABDUL QUDDHOSE J.

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