IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 04-06-2026**

CORAM

**THE HON'BLE MR JUSTICE M.DHANDAPANI**

**W.P.No.19752 of 2026**

M/s.Mehta and Mehta Rep. by its
Proprietor Shri Suresh Mehta,
No.15, II Floor, Shanti Mail Road,
Shanti Nagar, Bangalore -560 027

...Petitioner

Vs

1. The Commissioner Of Customs
Import Commissionerate,
Custom House, No.60, Rajaji Salai,
Chennai-600 001

2. The Deputy Commissioner of Customs
(Group-3), Import Commissionerate,
O/o. The Commissioner of Customs, Import
Commissionerate, Custom House, No.60
Rajaji Salai, Chennai-600 001

3. The Deputy Commissioner of Customs
(Group-4), Import Commissionerate,
O/o. The Commissioner of Customs,
Import Commissionerate,
Custom House, No.60, Rajaji Salai,
Chennai-600 001

...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Mandamus to direct the respondents to re-assess Bills of Entry Nos.8138406 dated 05.10.2012, 7909299 dated 11.9.2012, 8452150 dated 09.11.2012, 9070738 dated 19.1.2013 and 9305338 dated 13.2.2013 by extending the benefit of Notification No.30/2004-CE dated 09.7.2004 and order consequential refund along with applicable interest.

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|---|---|
| For Petitioner: | Mr.Hari Radhakrishnan |
| For Respondents: | Ms.Anu Ganesan, JPC |

**ORDER**

This is a petition filed by the petitioner seeking a direction to the respondents to reassess certain Bills of Entry of the years 2012 and 2013 by extending the benefit of Notification No.30/2004-CE dated 09.7.2004 and to order consequential refund along with applicable interest.

2. Heard the learned counsel for the petitioner and the learned Junior Panel Counsel accepting notice for the respondents.

3. The case of the petitioner is as follows:

(i) The petitioner is an importer of silk yarn. It imported 'spun silk yarn in hanks and silk fabrics' vide five Bills of Entry from China and claimed the benefit Notification No.30/2004-CE dated 09.7.2024 with respect to additional customs duty. However, the benefit was denied by the Proper Officer on the ground that it could be claimed only if no credit of duty on inputs had been taken under the provisions of the CENVAT Credit Rules and that since this condition was not fulfilled, the petitioner was not entitled to avail the benefit of the said Notification. Further, the petitioner was forced to pay the countervailing duty.

(ii) According to the petitioner, the condition of non availability of CENVAT credit under the said Notification was inherently not applicable to importers since it did not avail CENVAT credit on inputs during the course of manufacture. The condition was designed for domestic manufacturers and its application to imports was misconceived. This position was categorically affirmed by the Hon'ble Apex Court.

(iii) Citing the decision of the Hon'ble Apex Court, the petitioner made a request vide letter dated 14.12.2015 to the

Department for the refund of the countervailing duty amount. The petitioner also made a request vide letter dated 16.3.2016 for the reassessment of the relevant Bills of Entry in order to extend the benefit of the said Notification. But, nothing was forthcoming.

(iv) The petitioner was under the bona fide belief that the Department would process their request. But, the Department only compelled the petitioner to make repeated representations. The petitioner also sent a reminder vide letter dated 06.10.2025. However, there was no response. Hence the writ petition.

4. This Court has carefully considered the submissions of the learned counsel on either side and perused the materials available on record.

5. In the considered view of this Court, a similar request is made to respondents 2 and 3 by way of representation dated 06.10.2025 and it would suffice to direct the second respondent to consider the same within a time frame.

6. Accordingly, the writ petition is disposed of with a direction to the second respondent to consider the said representation of the petitioner dated 06.10.2025 for reassessment of the Bills of Entry for the refund of countervailing duty amount, on merits and pass appropriate orders thereon in accordance with within a period of four weeks from the date of receipt of a copy of this order. No costs.

**04-06-2026**

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

1. The Commissioner Of Customs
   Import Commissionerate,
   Custom House, No.60 Rajaji Salai,
   Chennai-600 001

2. The Deputy Commissioner of Customs
   (Group-3), Import Commissionerate,
   O/o. The Commissioner of Customs, Import
   Commissionerate, Custom House, No.60
   Rajaji Salai, Chennai-600 001

3. The Deputy Commissioner of Customs
   (Group-4), Import Commissionerate,
   O/o. The Commissioner of Customs, Import
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RLI/RS

**M.DHANDAPANI,J**

**RLI**

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