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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **27.01.2026**

CORAM

THE HONOURABLE MR JUSTICE **ABDUL QUDDHOSE**

W.P.No.16920 of 2024
and
W.M.P.No.18619 of 2024

M/s.Symrise Pvt. Ltd.,
Represented by its Authorised Signatory
Mr.R.Kenengton,
140, Old Mahabalipuram Road,
Semmancheri, Chennai – 600 119. ... Petitioner

vs.

The Deputy Commissioner of Customs, Refunds-II,
Office of The Commissioner of Customs – Import,
Chennai Port, Customs House,
No.60, Rajaji Salai, Chennai – 600 001. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order-in-original No.104868/2024 dated 02.02.2024 issued in F.No.SR.No.177/2022-Refunds-II passed by the respondent and quash the same and further direct the respondent to sanction the refund claims of Rs.10,63,770/- along with applicable interest.

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For Petitioner : Mr.Hari Radhakrishnan
For Respondents : Ms.Pooja Jain
Junior Standing Counsel
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ORDER

This Writ Petition has been filed challenging the impugned order-in-original, dated 02.02.2024 passed by the respondent, rejecting the petitioner's refund claim of Rs.10,63,770/- along with the applicable interest.

2. The petitioner has challenged the impugned order-in-original on the ground of violation of the principles of natural justice. The petitioner claims that for the subject import, the petitioner had paid twice the applicable customs duty to the Customs Department. The petitioner, therefore, had sought for refund of the excess amount of Rs.10,63,770/- said to have been paid by the petitioner towards customs duty inadvertently. The same has been rejected under the impugned order-in-original, dated 02.02.2024 passed by the respondent. The petitioner claims that no personal hearings were afforded to by the respondent and the relevant documents required for adjudicating the petitioner's claim for

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refund has also not been considered by the respondent, while passing the impugned order.

3. A counter affidavit has been filed by the respondent denying the contentions of the petitioner. According to them, the amount said to have been paid by the petitioner towards customs duty, which is sought to be refunded was not credited into the account of the Customs Department. However, the said contention of the respondent as pleaded in the counter affidavit filed before this Court is disputed by the learned counsel for the petitioner. The learned counsel for the petitioner also placed reliance on the letter, dated 07.01.2022 sent by the Indian Bank, which has been filed along with documents filed along this writ petition, and would submit that, if the said letter was considered, the claim for refund sought for by the petitioner would have been positively considered by the respondent. However, the contention of the petitioner is objected to by the learned Junior Standing Counsel appearing for the respondent, who would once again reiterate that the application of the petitioner seeking for refund has been correctly considered in the impugned order in original.

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4. Admittedly, no personal hearing was afforded to the petitioner in the impugned proceedings. Though the petitioner may have agreed for the waiver of the requirement of a personal hearing through a communication sent by them to the respondent, this Court, in the interest of justice, considering the categorical statement made by the petitioner that they are legally entitled for refund of the amount as prayed for in this writ petition, is of the considered view that, no prejudice would be caused to the respondent, if the impugned order-in-original is quashed and the matter is remanded back to the very same respondent for fresh consideration, on merits and in accordance with law, after providing adequate personal hearing to the petitioner, within a time frame to be fixed by this Court.

5. This Court has not expressed any opinion on the merits of the petitioner’s request for refund of the amount as prayed for in this writ petition.

6. For the foregoing reasons, the impugned order-in-original, dated 02.02.2024 passed by the respondent is hereby quashed and the matter is

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remanded back to the respondent for fresh consideration. The respondent shall pass final orders, on merits and in accordance with law, after affording adequate personal hearings to the petitioner and after giving due consideration to the supporting documents filed by the petitioner with regard to the refund claim of Rs.10,63,770/- as prayed for in this writ petition, within a period of twelve (12) weeks from the date of receipt of a copy of this order.

7. With the aforesaid direction, this Writ Petition is disposed of. No Costs. Consequently, the connected miscellaneous petition is closed.

27.01.2026

Index : Yes/No
Speaking Order : Yes / No
Neutral Citation Case: Yes / No
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To

The Deputy Commissioner of Customs, Refunds-II,
Office of The Commissioner of Customs – Import,
Chennai Port, Customs House,
No.60, Rajaji Salai, Chennai – 600 001.

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ABDUL QUDDHOSE. J.

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