IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-03-2026

CORAM

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

WP No. 20171 of 2025

Modine Thermal Systems Private Limited,
Represented by its Authorized Signatory,
R Annaporani, Assistant Manager-
Indirect Taxation,
K7, Sipcot Industrial Village,
Mambakkam Village,
Sunguvarchatram 602 106.

..Petitioner

Vs

1. Commissioner of Customs,
   Chennai-II,
   No.60, Custom House, Rajaji Salai,
   Chennai 600 001.

2. Deputy Commissioner of Customs,
   Group 2H,
   No.60, Custom House, Rajaji Salai,
   Chennai 600 001.

..Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the 2nd respondent to re assess the 7 Bills of Entry as requested in letters dated 25.01.2023 and 16.10.2023 so as to reflect the IGST and interest paid by the petitioner and enable the petitioner to avail Input Tax Credit of IGST paid in respect of the imported goods.

For Petitioner : Mr.Raghavan Ramabadran

For Respondents: Mr.R.P.Pragadish
Senior Standing Counsel

ORDER

The present writ petition has been filed seeking a writ of Mandamus to direct second respondent to amend 7 Bills of Entry filed by petitioner during the period November, 2021 to June, 2022 to reflect the factum of payment of integrated goods and service tax (IGST) and interest by petitioner against the said Bills of Entry.

2. Learned counsel for petitioner would submit that the above request was made in terms of Section 149 of the Customs Act read with paragraph 2.3 of Circular No.233/27/2024-GST dated 10.09.2024 issued by CBIC. He would also submit that a representation was also been made by petitioner in this regard as early as on 25.01.2023, and the said representation has not been acted upon.

3. Learned Senior Standing Counsel for respondents would submit that there is some uncertainty as to whether the said representation is available on file or not.

4. When this Court suggested that petitioner may submit another set of documents along with a fresh representation before the respondents and that on receipt of such representation, the same could be disposed of, within a period of six weeks, same was agreed to by learned counsel for petitioner and respondents.

5. Heard the counsels and perused the materials available on record.

6. In that view of the matter, this court is inclined to dispose of the writ petition with following directions:

i) It is open to petitioner to submit a fresh representation along with another set of documents before respondents, within a period of two weeks from the date of receipt of a copy of this order.

ii) If any such representation is made, respondents shall examine the same and pass orders, in accordance with law, after affording petitioner an opportunity of hearing, within a period of six weeks from the date of filing of such representation.

7. Accordingly, the writ petition stands disposed of. There will be no order as to costs.

03-03-2026

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

To

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

2. Deputy Commissioner of Customs,
   Group 2H,
   No.60, Custom House, Rajaji Salai,
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MOHAMMED SHAFFIQ, J.

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