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W.P.No.24234 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **05.02.2026**

CORAM

THE HONOURABLE MR JUSTICE **ABDUL QUDDHOSE**

W.P.No.24234 of 2024

M/s.Chandan Textiles,
Rep. by its Authorised Signatory,
Mr.Chandan H Malhotra,
No.05, 5th Cross, R.T. Street,
Bangalore – 560 053.

... Petitioner

vs.

The Deputy Commissioner of Customs (DEPB),
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 Mandamus, to direct the respondent to re-assess the Bills of Entry No.546281 dated 22.06.2010, 546517 dated 22.06.2010, 572192 dated 19.07.2010, 581634 dated 28.07.2010, 616328 dated 02.09.2010, 633704 dated 20.09.2010, 665055 dated 21.10.2010, 705945 dated 30.11.2010, 752984 dated 19.01.2011, 789523 dated 22.02.2011 by extending the benefit of Notification No.30/2004-CE dated 09.07.2004 and order consequential refund along with applicable interest.

For Petitioner : Mr.Sethu Prabakaran
for M/s.Hari Radhakrishnan

For Respondent : Ms.Revathi Manivannan
Senior Standing Counsel



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ORDER

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This Writ Petition has been filed seeking for a Mandamus, to direct the respondent to re-assess the Bills of Entries morefully disclosed in the prayer to this writ petition by extending the benefit to the petitioner as per Notification No.30/2004-CE, dated 09.07.2004 and consequentially, order refund along with applicable interest to the petitioner.

2. The petitioner claims that as per notification No.30/2004-CE, dated 09.07.2004, the petitioner is entitled for refund of customs duty and applicable interest for the subject bills of entries morefully disclosed in the prayer to this writ petition. The petitioner claims that excess customs duty was paid by the petitioner while obtaining clearance of the goods. The petitioner relies upon the notification No.30/2004-CE, dated 09.07.2004 for the purpose of claiming refund along with applicable interest. Since the representation of the petitioner was not considered by the respondent, the petitioner has filed this writ petition.

3. A counter affidavit has been filed by the respondent denying the contentions of the petitioner by disputing that the petitioner is not entitled for refund as prayed for in this writ petition.



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4. However, this Court is of the considered view that no prejudice would be caused to the respondent, if a direction is issued to the respondent to reconsider the petitioner's request once again by affording personal hearings to them, within a time frame to be fixed by this Court.

5. Admittedly, before filing this writ petition, the representation of the petitioner seeking for refund based on notification No.30/2004-CE, dated 09.07.2004 was not considered by the respondent though personal hearing was afforded to the petitioner.

6. This Court is not expressing any opinion on the merits of the petitioner's representation.

7. For the foregoing reasons, this Court directs the respondent to pass final orders, on merits and in accordance with law, on the petitioner's representation, dated 23.02.2011 seeking for refund along with applicable interest for the subject bills of entries morefully disclosed in the prayer to this writ petition, based on the notification No.30/2004-CE, dated 09.07.2004, after affording adequate personal hearings to the petitioner, within a period of twelve (12) weeks from the date of receipt of a copy of this order.



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ABDUL QUDDHOSE. J.

sp

8. With the aforesaid direction, this Writ Petition is disposed of. No costs.

05.02.2026

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

The Deputy Commissioner of Customs (DEPB),
Customs House, No.60, Rajaji Salai,
Chennai – 600 001.

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