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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-01-2026

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

CMA No. 3376 of 2017

AND

WP NO. 26479 OF 2013 and CMP NO. 21384 OF 2017

CMA No. 3376 of 2017

Commissioner Of Customs

Custom House, (sea-import), No.60, Rajaji Salai,
Chennai.

..Appellant(s)

Vs

1. M/s.Hanut Sales Corporation,
Rep.By Managing Partner Shri.Chandradeep
Baid, No.140, Industrial Area, Jhotwara, Jaipur,
Rajasthan.
2. Customs Excise & Service Tax
Appellate Tribunal, South Zonal Bench, Shastri
Bhavan Annexe, 1st Floor, 26, Haddows Road,
Chennai.

..Respondent(s)

WP No. 26479 of 2013

M/s.Hanut Sales Corporation

Rep By Its Managing Partner Chandradeep Baid,
No.140 Industrial Area, Jhotwara, Jaipur, Rajasthan
302012

..Appellant(s)



Vs

1. The Commissioner Of Customs
(imports), Custom House, 60 Rajaji Salai,
Chennai 1
2. The Additional Commissioner
Of Customs (group 5), Custom House, 60 Rajaji
Salai, Chennai 1
3. The Deputy Commissioner
Of Customs (group 5), Custom House, 60 Rajaji
Salai, Chennai 1

..Respondent(s)

Prayer in CMA No. 3376 of 2017: Appeal filed under Section 130 of Customs Act, 1962 to Set aside the Final order No. 40262/2013 dated 17/05/2013 passed by the Honble CESTAT, Chennai.

Prayer in WP No. 26479 of 2013: Writ petition filed under Article 226 of Constitution of India for issuance of writ of mandamus directing the respondents to permit re-export of the cargo covered under Bill of Entry No. 441491 dt 23.2.2010 in terms of the order of the Commissioner (appeals) in Appeal C.Cus. No. 1198 and 1199 of 2012 dt 26.10.2012, as confirmed by the Honourable CESTAT in Order No. 40261 to 40264/2013 dt 17.5.2013.

Case No.	For petitioner/appellant	For respondents
CMA.No.3376 of 2017	Mr.A.P.Srinivas Senior Standing Counsel	Mr.Mohammed Ismail (for R1) R2 – Tribunal
W.P.No.26479 of 2013	Mr.Mohammed Ismail	Mr.K.S.Ramaswamy Senior Standing Counsel

COMMON JUDGMENT

(Judgment of the Court was delivered by Dr.Anita Sumanth J.)

Mr.A.P.Srinivas, learned Senior Standing Counsel says that he withdraws this Civil Miscellaneous Appeal on account of low tax policy under F.No.390/misc/30/2023-JC dated 02.11.2023.



2. Recording the same, the Civil Miscellaneous Appeal in CMA.No.3376 of 2017 and connected Miscellaneous petitions are dismissed as withdrawn on account of monetary policy leaving the questions of law open for determination in an appropriate case. No costs.

3. The prayer in W.P.No.26479 of 2013 is for a mandamus seeking implementation of the order dated Appeal C.Cus. No. 1198 and 1199 of 2012 dated 26.10.2012, as confirmed by the Honourable Customs Excise and Service Tax Appellate Tribunal (CESTAT) in Order No. 40261 to 40264/2013 dated 17.05.2013 as against which CMA.No.3376 of 2017 has been filed by the department.

4. In view of CMA.No.3376 of 2017 having now been closed on account of low tax policy, the mandamus as sought for is liable to be granted and we do so and this writ petition is allowed. No costs.

(A.S.M.,J.) (M.S.K.,J.)

07-01-2026

Index: Yes/No
Speaking order
Neutral Citation: Yes

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CMA No. 3376 of 2017 and W.P.No.26479 of 2



DR.ANITA SUMANTH J.

AND

MUMMINENI SUDHEER KUMAR J.

mpl

CMA No. 3376 of 2017

AND

WP NO. 26479 OF 2013 and CMP NO. 21384 OF 2017

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CMA No. 3376 of 2017

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2. Customs Excise & Service Tax
Appellate Tribunal, South Zonal Bench, Shastri
Bhavan Annexe, 1st Floor, 26, Haddows Road,
Chennai.
3. The Customs Excise and Service Tax Appellate
Tribunal (CESTAT), Chennai

WP No. 26479 of 2013

To

1. The Commissioner Of Customs
(imports), Custom House, 60 Rajaji Salai,
Chennai 1
2. The Additional Commissioner
Of Customs (group 5), Custom House, 60 Rajaji
Salai, Chennai 1
3. The Deputy Commissioner
Of Customs (group 5), Custom House, 60 Rajaji
Salai, Chennai 1