IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-02-2026

CORAM

THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE

WP No. 34149 of 2024

M/s.Alkraft Thermotechnolgies (Pvt) Ltd,
Represented by its Authorized Signatory,
Mr.Cherukuri Raghu,
No. 35 A and B1, Ambattur Industrial Estate,
Chennai, Tiruvallur - 600 058.

Petitioner(s)

Vs

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

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, calling for the records of the Respondent herein bearing F.NO.S.MISC.290/2019-GR-4 dated 05.06.2024 and to quash the same and consequently direct the Respondent to amend the bill of entries bearing BE No. 6375636 dated 12.06.2023; BE No. 6872735 dated 14.07.2023; BE No. 7724668 dated 07.09.2023; BE No. 8217695 dated 09.10.2023; BE No. 8307274 dated 14.10.2023; BE No. 8936376 dated 25.11.2023; BE No. 9651824 dated 13.01.2024 and BE No. 9966107 dated 03.02.2024, to enable the Petitioner to seek refund of the anti-dumping duty erroneously paid.

For Petitioner(s): M/s.Hredai H.S

For Respondent(s): M/s. Anu Ganesan,
Junior Standing Counsel

ORDER

This writ petition has been filed challenging the impugned communication dated 05.06.2024, sent by the respondent rejecting the petitioner's request for amendment of the bill of entry on the ground that the same cannot be considered as assessment has already been carried out and the goods have already been cleared by the petitioner from the customs area. The petitioner has also been advised to seek remedy through Appellate Forum.

2.The petitioner has challenged the impugned communication on the ground that it is a non-speaking communication with regard to the application submitted by the petitioner seeking for amendment of bill of entry. According to the petitioner, they had paid the anti-dumping duty inadvertently for the subject goods though they are not liable to pay the same for the goods imported by them. The petitioner also contends that the impugned communication has been issued in violation of the principles of natural justice as the petitioner was not afforded with an opportunity of personal hearing before issuing the impugned communication.

3.A counter affidavit has been filed by the respondent reiterating the contents of the impugned communication. Learned Junior Standing Counsel appearing for the respondent would submit that the impugned communication is not an order which can be challenged through a writ petition. She would also reiterate that the petitioner is liable to pay the anti-dumping duty for the subject imports. She would also submit that the goods have already been cleared by the petitioner by paying the anti-dumping duty without protest and the petitioner is not entitled for amendment of subject bill of entry and for refund of anti-dumping duty.

4.As seen from the impugned communication dated 05.06.2024, the petitioner was not provided with an opportunity of personal hearing. The petitioner had sought for amendment of bill of entry under section 149 of the Customs Act. According to the petitioner, inadvertently the petitioner had paid the anti-dumping duty, though the petitioner is not liable to pay the same. Therefore, according to the petitioner, they are entitled for refund of anti-dumping duty. Since an inadvertent mistake was made in the bill of entry, the petitioner sought for amendment of bill of entry, which has been rejected through the impugned communication.

5.Since no personal hearing was afforded to the petitioner, this Court is of the considered view that the respondent ought to have granted one personal hearing to the petitioner when the petitioner seeks for refund of anti-dumping duty, so as to enable the petitioner to convince the respondent that the bill of entry has to be amended, which will enable the petitioner to seek for refund of the anti-dumping duty. The impugned communication is also a non-speaking communication with regard to the contentions of the petitioner raised in this writ petition.

6.This Court is not expressing any opinion on the merits of the petitioner's contention that they are entitled for refund of anti-dumping duty for the subject imports.

7.Since the respondent has not granted any opportunity of personal hearing to the petitioner before rejecting the petitioner's request for amendment of bill of entry under Section 149 of the Customs Act and since the impugned communication is a non-speaking communication with regard to the contention of the petitioner, the impugned communication has to be quashed and the matter has to be remanded back to the respondent for fresh consideration on the petitioner's application seeking for amendment of bill of entries under Section 149 of the Customs Act. Since the application submitted earlier by the petitioner under Section 149 of the Customs Act is not supported by the relevant documents, necessarily the petitioner will have to submit a fresh application under Section 149 of the Customs Act, seeking for amendment of subject bill of entry along with the required documents..

8.For the foregoing reasons, the impugned communication of the respondent dated 05.06.2024 is hereby quashed. The petitioner is directed to submit a fresh application to the respondent under Section 149 of the Customs Act, with supporting documents, within a period of two (2) weeks from the date of receipt of a copy of this order. On receipt of the said application with the supporting documents within the stipulated time, the respondent shall consider the same and pass final orders on merits and in accordance with law, after providing one personal hearing to the petitioner and by giving due consideration to the contention of the petitioner, within a period of twelve (12) weeks thereafter.

9.It is made clear that the order in this writ petition is passed only in respect of the application submitted by the petitioner seeking for amendment of bill of entry and not for refund sought for by the petitioner with regard to the alleged payment of anti-dumping duty, which according to the petitioner is not payable by them for the subject imports. The request for refund of anti-dumping duty made by the petitioner will have to be considered by the appropriate authorities in accordance with law.

10.With the aforesaid directions, this writ petition is disposed of. No costs.

09-02-2026

rst

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

To

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

ABDUL QUDDHOSE J.
rst

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