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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-04-2026

CORAM

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. Nos.34348, 34350 and 34351 of 2023

and

W.M.P. Nos.34252 and 34253 of 2023

W.P. No.34348 of 2023:

M/s.MRF Ltd.,
No.114, Greams Road, Chennai-600 006.
Represented by its Power of Attorney Holder
Mr.Abu Skaria Kandathil

..Petitioner(s)

Vs

1. Commissioner Of Customs
Chennai-II (Import) Custom House, No.60,
Rajaji Salai, Chennai-600 001.
2. Central Board Of Indirect Taxes And Customs
Rep. By Its Chairman, Department of Revenue
Ministry of Finance, North Block, Central
Secretariat, New Delhi, Delhi-110 001.
3. Directorate General Of Systems And
Data Management (Icegate), 1st Floor,
CR Building IP Estate, New Delhi-110 095.

..Respondent(s)

W.P. No.34350 of 2023:

M/s.MRF Ltd.,
No.114, Greams Road, Chennai-600 006.
Represented by its Power of Attorney Holder
Mr.Abu Skaria Kandathil

..Petitioner(s)

Vs

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



2. Central Board Of Indirect Taxes And Customs
Rep. By Its Chairman, Department Of Revenue
Ministry Of Finance, North Block, Central
Secretariat, New Delhi, Delhi-110 001.

3. Directorate General Of Systems And
Data Management (Icegate), 1st Floor,
CR Building IP Estate, New Delhi-110 095.

..Respondent(s)

W.P. No.34351 of 2023:

M/s.MRF Ltd.,
No.114, Greams Road, Chennai-600 006.
Represented by its Power of Attorney Holder
Mr.Abu Skaria Kandathil

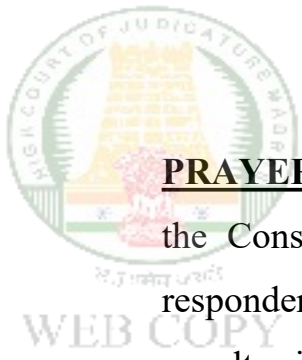
..Petitioner(s)

Vs

1. Commissioner Of Customs
Chennai-ii (import) Custom House,
No.60, Rajaji Salai, Chennai-600 001.
2. Central Board Of Indirect Taxes And Customs
Rep. By Its Chairman, Department of Revenue
Ministry of Finance, North Block, Central
Secretariat, New Delhi, Delhi-110 001.
3. Directorate General of Systems and
Data Management (icegate), 1st Floor,
CR Building IP Estate, New Delhi-110 095.

..Respondent(s)

PRAYER in W.P. No.34348 of 2023: Writ Petition filed under Article 226 of the Constitution of India praying for a writ of Certiorari calling for the records of the impugned show cause notice bearing SCN No.85/2023 (DIN 20231073MX000000FB4F) and dated 01.11.2023 issued by the 1st respondent and to quash the same.



PRAYER in W.P. No.34350 of 2023: Writ Petition filed under Article 226 of the Constitution of India praying for a writ of Prohibition to prohibit the respondents, their officers, agents and servants from recovering any interest or penalty in relation to the customs duty relating to Bill of Entry (BOE) No.5354170 dated 03.04.2023 filed by the petitioner before the office of the 1st respondent.

PRAYER in W.P. No.34351 of 2023: Writ Petition filed under Article 226 of the Constitution of India praying for a writ of Mandamus to direct the 1st respondent to grant refund of the interest amount of Rs.58,30,355 paid by the petitioner under protest in relation to Bill of Entry (BOE) No.5354170 dated 03.04.2023.

For Petitioner(s): Mr.Karthik Sundaram
in all cases

For Respondent(s): Mr.Sai Srujan Tayi
in all cases Senior Panel Counsel

COMMON ORDER

Today, these matters are listed under the caption "for being spoken to" at the instance of the learned counsel for petitioner.

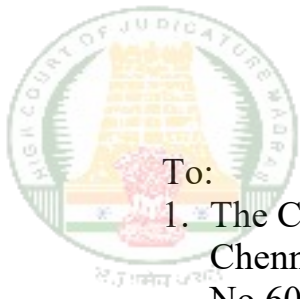
2. Though the matter was heard, orders were dictated and the case was disposed on 10.03.2026, however, it is brought to the notice of this Court by the learned Senior Standing Counsel that there are certain aspects which needs to be examined, was not raised hence been heard, not objected by learned counsel for petitioner.



3. In that view of the matter, the earlier order passed by this Court on 10.03.2026 is recalled and the matters may be listed for hearing in the first week of June, 2026, inasmuch as counter has been filed by the respondents today. In the meanwhile, the interim order already granted by this Court shall continue till the next date of hearing.

MKA

27-04-2026



To:

1. The Commissioner of Customs
Chennai-II (Import) Custom House,
No.60, Rajaji Salai, Chennai-600 001.
2. The Chairman,
Central Board of Indirect Taxes and Customs,
Department of Revenue,
Ministry of Finance, North Block, Central Secretariat,
New Delhi, Delhi-110 001.
3. Directorate General of Systems and
Data Management (Icegate), 1st Floor,
CR Building IP Estate, New Delhi-110 095.

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MOHAMMED SHAFFIQ J.

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W.P. Nos. 34348, 34350 and 34351 of 2023

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