



W.P.Nos.32987 and 32991 of 2018

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2026

CORAM

THE HON'BLE MR JUSTICE M.DHANDAPANI

W.P.Nos.32987 and 32991 of 2018

W.P.No.32987 of 2018

M/s.Aircel Limited,
Having its registered office at
Opus Centre, 47, Central Road,
Opposite Tunga Paradise,
MIDC, Andheri East,
Mumbai-400093 and
Office at
5th Floor, Spencer Plaza,
769, Anna Salai,
Chennai-600 002.

...Petitioner

Vs.

- 1.The Assistant Commissioner of Customs (Refunds-AIR),
New Customs House, Air Cargo Complex,
Meenambakkam,
Chennai-600 027.
- 2.Commissioner of Customs (Airport),
New Customs House, Air Cargo Complex,
Meenambakkam,
Chennai-600 027.
- 3.Government of India,
Through its Secretary, Finance,
Rajpath Marg, E Block, Central Secretariat,
Delhi-110 011.



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...Respondents

Prayer: Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, to call for the records quashing the Order-in-Original No.561/2018 (Refunds-AIR) dated 17.10.2018 issued by the first respondent and direct the first respondent to forthwith refund the amount of Rs.12,33,88,965/- (Rupees Twelve Crores Thirty Three Lakhs Eighty Eight Thousand Nine Hundred and Sixty Five only), which was deposited by the petitioner in terms of the direction of this Court in order dated 21 March 2014 in C.M.A.No.1014 of 2014 as 'interim deposit' during the pendency of Customs Appeal Number C/40164/2013-DB before Customs, Excise and Service Tax Appellate Tribunal, Chennai, vide TR-6 Challan No.587 dated 06 June 2014 under Section 129E of the Customs Act, 1962 (as applicable) along with interest under Section 129EE of the Customs Act.

W.P.No.32991 of 2018

M/s.Aircel Cellular Limited,
Having its registered office at
Opus Centre, 47, Central Road,
Opposite Tunga Paradise,
MIDC, Andheri East,
Mumbai-400093 and
Office at
5th Floor, Spencer Plaza,
769, Anna Salai,
Chennai-600 002.

...Petitioner

Vs.



W.P.Nos.32987 and 32991 of 2018

1. The Assistant Commissioner of Customs (Refunds-AIR),
New Customs House, Air Cargo Complex,
Meenambakkam,
Chennai-600 027.
2. Commissioner of Customs (Airport),
New Customs House, Air Cargo Complex,
Meenambakkam,
Chennai-600 027.
3. Government of India,
Through its Secretary, Finance,
Rajpath Marg, E Block, Central Secretariat,
Delhi-110 011.

...Respondents

Prayer in: Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, to call for the records quashing the Order-in-Original No.562/2018 (Refunds-AIR) dated 20.10.2018 issued by the first respondent and direct the first respondent to forthwith refund the amount of Rs.5,10,62,807/- (Rupees Five Crores Ten Lakhs Sixty Two Thousand Eight Hundred and Seven only), which was deposited by the petitioner in terms of the direction of this Court in order dated 21 March 2014 in C.M.A.No.1013 of 2014 as 'interim deposit'/pre-deposit during the pendency of Customs Appeal Number C/40163/2013-DB before Customs, Excise and Service Tax Appellate Tribunal, Chennai, vide TR-6 Challan No.588 dated 06 June 2014 under Section 129E of the Customs Act, 1962 (as applicable) along with interest under Section 129EE of the Customs Act.



W.P.Nos.32987 and 32991 of 2018

In both petitions

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For Petitioner : No appearance

For Respondents : Mr.A.P.Srinivas
Senior Standing Counsel
for R1 and R2
Ms.Durgarani
Central Government Standing Counsel
for R3

COMMON ORDER

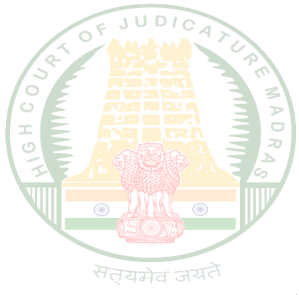
When the matters were taken up for hearing on 05.06.2026, there was no representation for the petitioner and therefore, the matter was directed to be listed today under the caption “for dismissal”. Today also, there is no representation for the petitioner. Hence, these Writ Petitions are dismissed for non-prosecution. There shall be no order as to costs.

09.06.2026

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

To

- 1.The Assistant Commissioner of Customs (Refunds-AIR),
New Customs House, Air Cargo Complex,
Meenambakkam,
Chennai-600 027.



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2. Commissioner of Customs (Airport),
New Customs House, Air Cargo Complex,
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Chennai-600 027.

3. Government of India,
Through its Secretary, Finance,
Rajpath Marg E Block, Central Secretariat,
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