



W.P(MD)No.9405 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 07.04.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.9405 of 2026

M/s. Kwalitee Fabs,
Rep. by its Managing Partner,
Ra.Kamaraj,
Plot No. C 29,
Door No.1/190,
Tex city, Karur Textile Park,
Puthambur Village,
Karur - 639 002.

... Petitioner

Vs.

1. The Commissioner of Customs,
Office of the Commissioner of customs,
Customs House,
New Harbour Estate,
Tuticorin - 628 004.

2. The Assistant Commissioner of Customs (Refund),
Office of the Commissioner of customs,
Customs House,
New Harbour Estate,
Tuticorin - 628 004.

...Respondents



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Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus directing the respondents to refund the amount of Rs. 10,00,000/- (Rupees Ten lakhs) paid by the petitioner, along with applicable interest in favor of our company M/s.Kwalitee Fabs, Karur, based on the petitioners representation dated 19.02.2026 and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner
For Respondents

:M/s.M.Viji
:Mr.R.Gowri Shankar
Senior Standing Counsel

ORDER

The writ petition is filed for a mandamus directing the respondents to refund the amount of Rs.10,00,000/- paid by the petitioner along with applicable interest in favour of the petitioner company namely M/s.Kwalitee Fabs, Karur based on the petitioner's representation dated 19.02.2026.

2. Heard M/s.M.Viji, learned counsel appearing for the petitioner and Mr.R.Gowrishankar, learned Senior Standing Counsel appearing on behalf of the respondents.



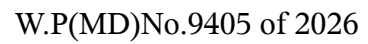
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3. Upon hearing the learned counsel on either side and perusing the material records of the case, the case of the petitioner is that originally a show cause notice was issued on the petitioner on 22.11.2019 and thereafter, an order of assessment was passed on 13.09.2024, calling upon the petitioner to pay a sum of Rs.1,92,88,594/- Aggrieved by the same, the petitioner filed W.A.(MD)No.1030 of 2025.

4. The writ appeal was allowed in favor of the petitioner on 13.06.2025. In the meantime, since the above amount was deposited towards the aforesaid assessment, the petitioner is claiming a refund.

5. When the matter came up for arguments, the learned Senior Standing Counsel appearing on behalf of the respondents would submit that as against the order in W.A.(MD) No. 1030 of 2025, an appeal had been filed before the Hon'ble Supreme Court of India in SLP (Civil) Diary No(s). 14316 of 2026. By an order dated 20.03.2026, the Hon'ble Supreme Court of India condoned the delay and issued notice in the Special Leave Petition, tagging it along with the connected matters



7. With the above observation the writ petition stands disposed of.

07.04.2026

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D.BHARATHA CHAKRAVARTHY, J.

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