

W.P.No.15743 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED: 18.05.2023

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.15743 of 2023

M/s.ASR International
Represented by its Proprietor
Mr.S.Punithavel
12, Raja Street, Perambur,
Chennai - 600 011.

... Petitioner

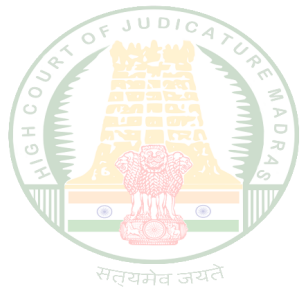
VS.

The Deputy Commissioner of Customs (Group 2)
Chennai II Commissionerate
Custom House, 60 Rajaji Salai
Chennai 600 001.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India,
pleased to issue a Writ of Mandamus directing the respondent to permit the
petitioner to re-export the goods covered by bill of entry no.2750240 dated
06.10.2022 without insisting on payment of import duties.

For Petitioner : Mr.Hari Radhakrishnan



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For Respondents : Mr.B.Ramana Kumar,
SPC (Customs)

ORDER

The petitioner seeks a direction to the respondent for permission to re-export the goods covered by bill of entry no.2750240 dated 06.10.2022 without insisting on payment of import duties.

2. The petitioner states that he had imported goods described as 'Link Samahan' by classifying the same under Customs Tariff Heading (CTH) 3004 9011, which deals with ayurvedic medicaments for retail sale. However, it is stated that the Customs Department re-classified the goods under CTA 2106 9019, which pertains to food preparations and consequently proposed the levy of basic customs duty of 50%. In these changed circumstances, the petitioner intends to re-export the goods and does not wish to clear the same for home consumption. The request for permission is made in the said facts and circumstances.

3. Mr.B.Ramana Kumar, SPC (Customs), learned standing counsel,



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accepts notice for the respondent. He submits that the request of the petitioner would be considered and disposed of in accordance with law.

4. In view of the said submission, W.P.No.15743 of 2023 is disposed of by directing the respondent to consider the petitioner's request dated 11.05.2023 for permission to re-export the goods covered by bill of entry no.2750240 dated 06.10.2022 and dispose of the request by a reasoned order within a period of **30 days** from the date of receipt of a copy of this order.

18.05.2023

Index : Yes / No

Internet : Yes / No

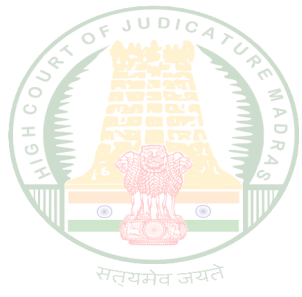
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Note: Issue Order copy on 19.05.2023

To

The Deputy Commissioner of Customs (Group 2)
Chennai II Commissionerate
Custom House, 60 Rajaji Salai
Chennai 600 001.

SENTHILKUMAR RAMAMOORTHY,J



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