

IN THE HIGH COURT OF MADRAS

WP No.6518 of 2019

M/s RED CHILLIES EXPORTS

Vs

**1) COMMISSIONER OF CUSTOMS
CHENNAI-IV COMMISSIONERATE, CUSTOM HOUSE
NO.60, RAJAJI SALAI, CHENNAI-600001**

**2) JOINT COMMISSIONER OF CUSTOMS (IGST-REFUND)
NO.60, RAJAJI SALAI, CHENNAI-600001**

M Sundar, J

Dated: June 18, 2019

Appellant Rep by: Mr S Murugappan

Respondent Rep by: Ms Hema Muralikrishnan, Sr. Standing Counsel

GST - The present writ petition seeks that directions be issued to the jurisdictional Joint Commissioner of Customs to release benefits as per the IGST Act to the petitioner herein.

Held - The Joint Commissioner concerned is directed to dispose of the representation of writ petitioner dated 23.11.2018, in a manner known to law, within three weeks from the date of receipt of a copy of this order: HC

Writ petition disposed of

JUDGEMENT

Per: M Sundar:

Mr. S. Murugappan, learned counsel on record for writ petitioner and Ms.Hema Muralikrishnan, learned Senior Standing Counsel on behalf of both the respondents are before this Court.

2. Counter affidavit has been filed and pleadings are complete.

3. With consent of both learned counsel, main writ petition itself is taken up and disposed of.

4. It may not be necessary to advert to the facts with elaboration details and particulars in the light of the trajectory of the hearing today.

5. Though this writ petition is one for mandamus seeking a direction to second respondent to consider writ petitioner's representation dated 23.11.2018 and also to direct the respondents to sanction 'Integrated Goods and Services Tax' (IGST) benefits as per provision of IGST Act, in the hearing, learned counsel for writ petitioner abridged the prayer and submitted that it will suffice if the second respondent is directed to dispose of writ petitioner's representation dated 23.11.2018.

6. Writ Petitioner's representation dated 23.11.2018 pertaining to IGST refund has been placed before this Court as part of the case file. To be precise, it is at page No.53 of the typed set of papers filed along with the writ petition.

7. In the light of the abridged prayer, learned counsel for Revenue submitted that prayer has now become innocuous and second respondent will dispose of writ petitioner's representation dated 23.11.2018, within a time frame to be fixed by this Court.

8. In the light of the aforesaid narrative, second respondent is directed to dispose of the representation of writ petitioner dated 23.11.2018, in a manner known to law, within three weeks from the date of receipt of a copy of this order,. Proceedings/orders disposing of the representation shall be served on writ petitioner by the second respondent under due acknowledgement in a manner known to law within seven working days from the date of disposal of representation.

9. Writ petition is disposed of on above terms. No costs.