

WEB COPY



Writ Petition No.38352 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.10.2025

CORAM

THE HONOURABLE MR.JUSTICE N.ANAND VENKATESH

Writ Petition No.38352 of 2025

M/s.RG Refineres Pvt. Ltd.,
represented by its Authorized Signatory,
Dipay Savla, aged 51 years
Khasra No.60/4, Rungta Industries Compound,
Village Rampura Dehat, Kashipur Road,
Rudrapur, U.S.Nagar, Uttarakhand - 263 153. Petitioner
Vs.

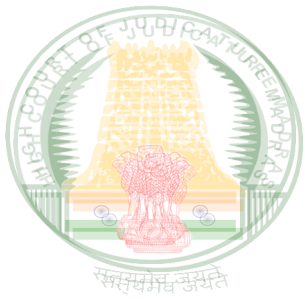
1.The Deputy Commissioner of Customs,
Group 1-3, Air Cargo Complex, Chennai - 600 027.

2.The Principal Commissioner of Customs,
Group 1-3, Air Cargo Complex,
Chennai - 600 027. Respondents

Writ Petition filed under Article 226 of the Constitution of India seeking issuance of a Writ of Mandamus directing the first respondent to accept the self-assessment the petitioner as the final assessment and release the Bank Guarantee No.0004NDDG00001225 dated 08.04.2024 amounting to Rs.1,58,15,000/- as well as cancel the Provisional Duty Bond No.2002245224 dated 08.04.2024 for an amount of Rs.10,23,26,060/- executed in favour of the respondents.

For Petitioner : Mr.Karthik Sundaram
For Respondents : Mr.Anu Ganesan,
Standing Counsel

N.ANAND VENKATESH, J



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ORDER

Mr.Anu Ganesan, learned Standing Counsel, takes notice on behalf of the respondents.

2. The petitioner, in this writ petition, has sought for a direction to the first respondent to accept the self-assessment of the petitioner as the final assessment and release the Bank Guarantee amounting to Rs.1,58,15,000/- as well as cancelling the provisional duty bond dated 08.04.2024 executed for a sum of Rs.10,23,26,060/-.

3. The main ground urged by learned counsel for petitioner is that there is a delay in the finalization of the provisional assessment and that the self-assessment made by the petitioner has already become final and hence, the Bank Guarantee and the provisional duty bond cannot be withheld for more than 1½ years by the respondents.

Considering the nature of grievance expressed by the petitioner and also the materials placed before this Court, post this case under the caption 'for orders' on 25.10.2025. In the mean time, the respondents shall file counter.

13.10.2025

gm

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