



W.P.No.26101 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 09.07.2026

CORAM

THE HONOURABLE MR.JUSTICE **HEMANT CHANDANGOUDAR**

W.P.No.26101 of 2026

Sri Kalyan Export Pvt. Ltd.,
Represented by its Director Mr.R.R.Sri Kalyan
Registered Office at
192/4, Iswarya Garden
Sengodampalayam
Villarasampatti (PO), Erode – 638 107.

... Petitioner

vs.

The Deputy Commissioner of Customs (Export)
The Commissioner of Customs
Sea Cargo, Custom House
Rajaji Salai, Chennai-600 001.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India seeking a writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order No.79303/2021 dated 18.01.2021 issued by the respondent and quash the same as it has been passed without proper service upon the petitioner and in violation of the principles of natural justice and consequently, direct the respondent to conduct the assessment proceedings afresh by giving a reasonable opportunity to the petitioner.



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For Petitioner : Mr.L.Balasubramanian
M/s.KNS Law Chamber

For Respondent : Mr.Rajendran Raghavan
Standing Counsel

ORDER

Mr. Rajendran Raghavan, learned Standing Counsel, accepts notice for the respondent.

2. The petitioner challenges the order dated 18.01.2021 passed by the respondent under Rule 16 of the Customs and Central Excise Duties Drawback Rules, 1995, directing recovery of the drawback amount of Rs.3,39,856/-, together with applicable interest under Section 75A(2) of the Customs Act, 1962, and imposing a penalty of Rs.17,000/- under Section 117 of the said Act.

3. According to the respondent, a show cause notice was issued to the petitioner calling upon him to explain why the drawback amount received by him should not be recovered for failure to produce proof of realisation of the export proceeds.



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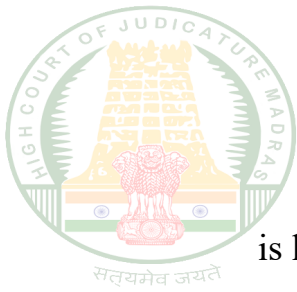
4. The petitioner contends that the show cause notice was never served upon him since his registered office had been shifted. Consequently, he was proceeded against ex parte and the impugned order came to be passed.

5. Heard the learned counsel appearing on either side.

6. The petitioner has categorically asserted that, owing to the shifting of his registered office, he did not receive the show cause notice. As no reply was submitted, the respondent proceeded ex parte and passed the impugned order on the basis of the available records. The petitioner further submits that he is in possession of all the necessary documents evidencing realisation of the export proceeds. In the circumstances, this Court is of the view that the impugned order has been passed in violation of the principles of natural justice. No prejudice would be caused to the respondent if the impugned order is set aside and the matter is reconsidered after affording the petitioner an opportunity of hearing.

7. Accordingly, the writ petition is allowed and the following directions are issued:

(i) The impugned order dated 18.01.2021 passed by the respondent



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is hereby set aside;

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(ii) The impugned order shall be treated as a show cause notice;

(iii) The petitioner shall submit his reply to the said show cause notice within a period of four weeks from the date of receipt of a copy of this order; and

(iv) Upon receipt of the petitioner's reply, the respondent shall afford the petitioner an opportunity of personal hearing and thereafter pass appropriate orders in accordance with law within a period of four weeks.

No costs.

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Speaking / Non-speaking order

Neutral Citation : Yes / No

Index : Yes / No

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To

The Deputy Commissioner of Customs (Export)

The Commissioner of Customs

Sea Cargo, Custom House

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