



W.P.No.29053 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 27.07.2026

CORAM

THE HONOURABLE MR.JUSTICE HEMANT CHANDANGOUDAR

W.P.No.29053 of 2026
and
W.M.P.Nos.31870 and 31871 of 2026

Tvl.Indian Oil Corporation Limited
Represented by its Authorised Signatory
Chief Manager (Finance)
Mr.Ranjith Kumar

... Petitioner

vs.

The Assistant Commissioner of Customs
O/o. The Deputy Commissioner of Customs
Import Commissionerate, Chennai Customs
Ennore High Road, Sathankudu Village
Tiruvottiyur, Chennai-600 019.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying a writ of Certiorarfiied Mandamus, to call for the records in order passed by the respondent vide Order-in-Original No.170/2025 dated 14.07.2025 and quash the same as arbitrary, bad in law and consequently, direct the respondent to hear the case on merits.

For Petitioner : Mr.Muthuvenkataraman S

For Respondent : Mr.T.Nalinidhar
Junior Panel Counsel

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ORDER

Mr. T. Nalinidhar, learned Junior Panel Counsel, accepts notice for the respondent.

2. The petitioner is before this Court challenging the order dated 14.07.2025 passed by the respondent in exercise of the powers conferred under Section 75(1) of the Customs Act, 1962, read with Rule 16A(1) of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 / Rule 18(1) of the Customs and Central Excise Duties Drawback Rules, 2017.

3. The petitioner contends that he is in possession of the receipts for having realised the proceeds of the export pertaining to the disputed period and, therefore, the impugned order passed by the respondent is not legally sustainable. However, against the impugned order, an efficacious alternative remedy of appeal is available to the petitioner under Section 128A of the Customs Act. A period of 90 days, inclusive of the extended period of 30 days, is prescribed for preferring such an appeal. Therefore, the writ petition, having been filed without exhausting the efficacious alternative remedy, is not maintainable.



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4. The petitioner categorically states that he is in possession of the receipts evidencing realisation of the export proceeds for the disputed period.

In view thereof, this writ petition is disposed of, reserving liberty to the petitioner to file an appeal under Section 128A of the Customs Act within a period of 15 days from the date of receipt of a copy of this order. If such an appeal is filed within the aforesaid period, the Appellate Authority shall consider the same on its own merits and in accordance with law, without going into the question of limitation. All contentions of the parties are left open.

5. Consequently, the connected miscellaneous petitions are closed.

There shall be no order as to costs.

27.07.2026

Speaking / Non-speaking order

Neutral Citation : Yes / No

Index : Yes / No

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To

The Assistant Commissioner of Customs
O/o. The Deputy Commissioner of Customs
Import Commissionerate, Chennai Customs
Ennore High Road, Sathankudu Village
Tiruvottiyur, Chennai-600 019.

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HEMANT CHANDANGOUDAR, J.,

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