



WEB COPY



W.P.No.31351 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.08.2026

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THE HONOURABLE MR.JUSTICE HEMANT CHANDANGOUDAR

W.P.No.31351 of 2026

and

W.M.P.Nos.34442 and 34443 of 2026

M/s.Meegan Exports

Rep. By its Proprietor Mr.Aashish Modi

8 & 9, Solitaire Towers, 2nd Floor

Swamy Pillai Street, Choolai

Chennai-600 012.

... Petitioner

vs.

1. The Assistant Commissioner of Customs (ICD-CONCOR)

Office of the Deputy Commissioner of Customs

Import Commissionerate, Chennai Customs

Inland Container Depot, Enoore High road

Sathankudi Village, Tiruvottiyur

Chennai-600 019.

2. The Assistant Commissioner of Customs

DC/AC-X-O/o Commissioner Customs Import Chennai

Inland Container Depot, Ennore High Road,

Sathankudi Village, Tiruvottiyur

Chennai-600 019.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India
praying a writ of Certiorarified Mandamus, calling for the records pertaining

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to the impugned order-in-original No.110/2025 dated 23.06.2025 passed by the 1st respondent and also recovery letter F.No.CUS/4717/2025-ICD-CONCOR dated 15.07.2026 passed by the 2nd respondent and to quash the same as illegal, arbitrary, unfair, unreasonable and in clear violation of principles of natural justice and further direct the 1st and 2nd respondents herein to rehear and dispose off the same on merits after affording an opportunity of personal hearing and accepting the statement of bank realization/BRC already furnished by the petitioner towards the demand for availed drawback claim.

For Petitioner : Mr.A.K.Jayaraj
For Respondents : Mr.G.Meganathan
Junior Panel Counsel

ORDER

Mr. G. Meganathan, learned Junior Panel Counsel, accepts notice for the respondents.

2. The petitioner challenges the Order-in-Original No.110/2025 dated 23.06.2025 passed by the first respondent and the consequential recovery letter dated 15.07.2026 issued by the second respondent.

3. The petitioner states that it exported construction materials to the Maldives under nine shipping bills during the period from April 2022 to August 2022 and availed the benefit of the duty drawback scheme.

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Proceedings were initiated 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, and Rule 18(1) of the Customs and Central Excise Duty Drawback Rules, 2017, on the ground that the petitioner had failed to realise the export sale proceeds within the prescribed period under the Foreign Exchange Management Act, 1999.

4. The petitioner contends that it did not receive the show cause notice and that the impugned order was passed without providing an opportunity of hearing.

5. In reply, the learned Counsel for the respondents submits that the show cause notice was issued to the petitioner at the address furnished in the relevant documents and that several opportunities were given to the petitioner. However, the petitioner failed to avail of those opportunities. Therefore, according to the learned State Counsel, the Adjudicating Authority rightly passed the impugned order based on the materials available on record, and the same does not call for interference.

6. The submissions of the learned counsel appearing for both parties have been considered.



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7. The petitioner has not placed any material on record to substantiate its claim that the show cause notice was not received. Though an opportunity was provided, the petitioner failed to avail of the same. However, the petitioner has produced copies of receipts issued by the Ministry of Commerce, Directorate General of Foreign Trade, showing that the export sale proceeds were realised. If the impugned order is sustained, the petitioner would suffer monetary loss, particularly when it claims to be in possession of the said receipts.

8. On the other hand, no prejudice would be caused to the respondents if one more opportunity is given to the petitioner to substantiate its claim. On this ground, the impugned order is liable to be set aside.

9. Accordingly, the Writ Petition is allowed. The impugned order dated 23.06.2025 passed by the first respondent and the consequential recovery letter dated 15.07.2026 issued by the second respondent are set aside.

10. The matter is remitted to the first respondent for fresh consideration. The first respondent shall provide an opportunity of hearing to the petitioner, consider all the documents produced by the petitioner, and pass appropriate orders in accordance with law within a period of two (2) months



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from the date of receipt of a copy of this order. The first respondent shall issue notice to the address furnished by the petitioner in the cause title of this Writ Petition. The petitioner shall also update its address before the appropriate authority.

11. Consequently, the connected miscellaneous petitions are closed.

There shall be no order as to costs.

07.08.2026

Speaking / Non-speaking order

Neutral Citation : Yes / No

Index : Yes / No

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To

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Office of the Deputy Commissioner of Customs
Import Commissionerate, Chennai Customs
Inland Container Depot, Ennore High road
Sathankudi Village, Tiruvottiyur
Chennai-600 019.
2. The Assistant Commissioner of Customs
DC/AC-X-O/o Commissioner Customs Import Chennai
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HEMANT CHANDANGOUDAR, J.,

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