



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-07-2026

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THE HON'BLE MR.JUSTICE HEMANT CHANDANGOUDAR

WP No. 49065 of 2025

and

WMP Nos.54807 and 54814 of 2025

M/s CHAUSSOURES NEW STEPP

Represented By The Proprietrex ,

Smt.Subhaashine Chandrasekar,

2 F, Vertica,153 Peters Road,

Gopalapuram Chennai-600 086

..Petitioner(s)

Vs

1. Deputy Commissioner Of Customs(DBK-ACC)
O/o. The Principal Commissioner of Customs,
(Chennai VII), New Customs House,
Meenambakkam, Chennai 600 027
2. Deputy Commissioner Of Customs RRU ACC
O/o. The Principal Commissioner Of Customs
(Air Cargo), Air Cargo Complex,
Meenambakkam, Chennai-600 016
3. Standard Chartered Bank
Pantheon Branch, 125, Pantheon,
I Floor, Ethiraj Salai, Chennai-600 008

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India seeking a writ of mandamus calling for the records of the 1st Respondent impugned order in Original No.1561/2023-AIR dated 25.09.2023 passed by the 1st Respondent and to quash the same.



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For Petitioner(s): Mr.P.Chandrasekar

For Respondent(s): Ms.Pooja Jain,
Jr SPC for R1 and R2

Mr.Savith Kesan for R3

ORDER

The petitioner challenges the Order-in-Original No.1561/2023-AIR dated 25.09.2023 passed by the first respondent, whereby a demand of Rs.29,52,549/- in respect of 236 shipping bills was confirmed under Section 75(1) of the Customs Act, 1962 read with Rule 16A of the Customs and Central Excise Duties Drawback Rules, 1995, together with applicable interest under Section 75A(2) of the Customs Act, 1962.

2. The impugned order proceeds on the ground that the petitioner failed to produce Bank Realisation Certificates (BRCs) in respect of the 236 shipping bills.

3. Learned counsel for the petitioner submitted that the petitioner is in possession of the Bank Realisation Certificates relating to all the 236 shipping bills and, if afforded an opportunity, is ready to produce the same before the first respondent. It is further submitted that copies of the Bank Realisation Certificates have already been enclosed along with the writ petition. According to the petitioner, the impugned order has been passed solely on the ground of non-production of the Bank Realisation Certificates. It is also contended that the show cause notice was served at the petitioner's previous business premises, which had



already been vacated, and therefore the petitioner was unaware of the proceedings and could not avail the opportunity of hearing or produce the relevant documents.

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4. Learned counsel for the respondents submitted that adequate opportunity was afforded to the petitioner during the adjudication proceedings. Since the petitioner failed to respond to the show cause notice or participate in the proceedings, the first respondent rightly proceeded to pass the impugned order.

5. This Court has considered the submissions made on either side.

6. The petitioner has placed on record copies of the Bank Realisation Certificates relating to the 236 shipping bills. The petitioner has also specifically pleaded that the show cause notice was served at the premises that had already been vacated and, consequently, the petitioner could neither participate in the adjudication proceedings nor produce the Bank Realisation Certificates before the adjudicating authority. Since the impugned order has been passed solely on the ground of non-production of the Bank Realisation Certificates, this Court is of the view that the petitioner has made out a sufficient case for remanding the matter to the adjudicating authority to consider the said documents.

7. Accordingly, the Order-in-Original No.1561/2023-AIR dated 25.09.2023 passed by the first respondent is set aside. The matter is remanded to the first respondent for fresh consideration. The first respondent shall afford the petitioner a reasonable opportunity of hearing, consider the Bank Realisation



Certificates and other relevant documents that may be produced, and thereafter pass a fresh order in accordance with law.

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8. The third respondent is directed to defreeze the petitioner's bank account, subject to a lien being marked over a sum of Rs.30,00,000/-. Upon such lien being created, the petitioner shall be permitted to operate the bank account in respect of the balance amount. The continuance of the said lien will be subject to outcome of the fresh order to be passed by the first respondent.

9. In the result, the writ petition is allowed by way of remand on the above terms. Consequently, the connected miscellaneous petitions are closed. There shall be no order as to costs.

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Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

ssk

To

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HEMANT CHANDANGOUDAR, J.

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