



W.P.(MD).No.16229 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.09.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD).No.16229 of 2023

and

W.M.P.(MD).No.13599 of 2023

Veerappan Venkatachalam

... Petitioner

Vs.

The Assistant Commissioner,
Office of the Commissioner of Customs,
Customs House,
New Harbour Estate,
Tuticorin.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records relating to order in Original No.726/2003-BRC, dated 24.04.2023, issued by the respondent and quash the same.

For Petitioner : Mr.D.Ramesh Kumar

For Respondent : Mr.R.Nanda Kumar,
Senior Standing Counsel



W.P.(MD).No.16229 of 2023

ORDER

WEB COPY This Writ Petition is filed for Writ of Certiorari, to quash the impugned order dated 24.04.2023.

2. The petitioner is an Exporter, doing exports of dress materials to foreign countries. The petitioner had exported goods through Customs House, Tuticorin, for a value of Rs.33,63,069/- (Rupees Thirty Three Lakhs Sixty Three Thousand and Sixty Nine only) for a period of 2018 to 2019 under five shipping bills. From this export, a sum of Rs.72,756/- (Rupees Seventy Two Thousand Seven Hundred and Fifty Six only) was sanctioned to the petitioner as Duty Drawback. Subsequently, through the show cause notice dated 28.05.2021 the benefit was sought to be cancelled, since the petitioner has not submitted Bank Realization Certificate.

3. According to the petitioner, the day when the petitioner ought to submit the Bank Realization Certificate, there was a National Lock Down due to COVID-19 for a period of 24.03.2020 to 31.03.2022. Hence, the petitioner was not in a possession to produce the Bank Realization Certificate before the authorities.



W.P.(MD).No.16229 of 2023

4. Therefore, this Court is inclined to grant one more opportunity to the petitioner. Hence, the impugned order is quashed. The petitioner is directed to submit a Bank Realization Certificate and thereafter, the respondent shall consider the same and pass fresh orders, in the light of Bank Realization Certificate. The petitioner shall submit the Bank Realization Certificate within a period of two (2) weeks from the date of receipt of a copy of this order and the respondents shall pass orders within a period of four weeks therefrom.

5. With these observations and directions, this Writ Petition is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

12.09.2023

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
Sml

To
The Assistant Commissioner,
Office of the Commissioner of Customs,
Customs House,
New Harbour Estate,
Tuticorin.



WEB COPY



W.P.(MD).No.16229 of 2023

S.SRIMATHY, J.

Sml

W.P.(MD).No.16229 of 2023

12.09.2023