IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.12.2025

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The Honourable **Mr.Justice Abdul Quddhose**

W.P.No.5826 of 2023
and
W.M.P.No.5807 of 2023

M/s. Affan Shoes Private Limited
rep. by its Director, Mr.Mohamed Affan. . ..Petitioner

Vs.

The Assistant Commissioner of Customs (EDI-Drawback)
Customs House, No.60, Rajaji Salai, Chennai – 600 001.
...Respondents

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records pertaining to the impugned order dated 21.09.2022 of the respondent issued in efile No.CUS/DKB/SC/OTH/137/2022-DBK and to quash the same and further, to direct the respondent to sanction the drawback claims filed in respect of the shipping bills Nos.7560696 dated 30.12.2020 and 8376174 dated 20.11.2019 along with applicable interest.

For Petitioner : Mr.Hari Radhakrishnan

For Respondent : Mr.K.Mohana Murali
Senior Panel Counsel

Order

This Writ Petition has been filed challenging the order dated 21.09.2022 passed by the respondent rejecting the petitioner's supplementary claim seeking for refund of duty drawback in respect of the shipping bills (morefully described in the prayer to this Writ Petition) on the ground that the supplementary claim made by the petitioner has been filed belatedly, i.e. beyond the period of limitation fixed under Rule 16 of the Customs and Central Excise Duties Drawback Rules 2017.

2. The petitioner has challenged the aforesaid order dated 21.09.2022 on the ground of violation of principles of natural justice and also on the ground that it is a non-speaking order.

3. The petitioner has raised various grounds against the impugned order and the primary ground for challenge is that with regard to the original claim made by the petitioner seeking for refund of duty drawback, no deficiency memo was issued to the petitioner in accordance with Rule 14 of the said Rules. It is also their case that no orders were passed by the respondent on the petitioner's original claim seeking for refund of duty drawback for shipping bills (morefully described in the prayer to this Writ Petition).

4. The learned counsel for the petitioner would submit that there is no necessity for the petitioner to submit supplementary claim seeking for refund of duty drawback though the same was submitted by the petitioner, which has been rejected under the impugned order. The learned counsel also relies on an order passed by this Court in **W.P.No.6707 of 2024** in the case of **M/s.Royale Marine Impex Pvt. Ltd., Vs. The Assistant Commissioner of Customs, Chennai dated 06.06.2025**, wherein, this Court, after considering the very same issue, as raised in this Writ Petition, had remanded the matter back to the respondent for fresh consideration on merits and in accordance with law within a stipulated time.

5. A counter has been filed by the respondent, reiterating the contents of the impugned order. According to them, since the time prescribed under

Rule 16 of the subject Rules has not been followed by the petitioner, the petitioner's request for refund of duty drawback for the subject bills has been rightly rejected by the respondent. However, as seen from the counter filed by the respondent before this Court, there is no reference to Rule 14 of the Rules relied upon by the learned counsel for the petitioner, which stipulates that if there is no deficiency in the refund of duty drawback application submitted by the petitioner, the respondent will have to issue a deficiency memo to the petitioner pointing out the deficiencies in the application.

6. The petitioner has categorically contended before this Court, no such deficiency memo, as prescribed in Rule 14 of the Rules was sent to the petitioner. Though the respondent may state through on-line, the petitioner was informed about the deficiencies, the said information, even it was given through online, the same may not satisfy the requirements of Rule 14, which stipulates that deficiency memo has to be issued to the petitioner pointing out deficiencies in the application submitted by the petitioner seeking for refund of duty drawback for the subject shipping bills. Since the same has not been done by the respondent, as seen from the averments made in the affidavit filed in support of the Writ Petition along with supporting documents filed by the petitioner as well as from the averments made by the respondent in the counter affidavit filed by the respondent before this Court, this Court will have to quash the impugned order and remand the matter back to the respondent for fresh consideration on merits and in accordance with law, as already done by this Court in the Writ Petition relied upon by the learned counsel for the petitioner, involving a similar issue, viz., in **W.P.No.6707 of 2024 in the case of M/s.Royale Marine Impex Pvt. Ltd., Vs. The Assistant Commissioner of Customs, Chennai dated 06.06.2025.**

7. The learned counsel for the petitioner has also categorically contended before this Court that there is no necessity for the petitioner to submit a supplementary claim as was done in the earlier case, as no final order was passed by the respondent in the original claim made by the petitioner seeking for refund of duty drawback for the shipping bills (morefully described in the prayer to this Writ Petition). Being a non-speaking order with regard to the contentions raised by the petitioner in this Writ Petition, viz., non-adherence to Rule 14 of Rules 2017, this Court has to necessarily quash the impugned order and remand the matter back to the very same respondent for fresh consideration on merits and in accordance with law within a time frame to be fixed by this Court, after giving due consideration to the contentions of the petitioner as well as the respondent as raised in the counter filed before this Court.

8. For the foregoing reasons, the impugned order dated 21.09.2022 passed by the respondent is hereby quashed and the matter is remanded back to the respondent for fresh consideration on merits and in accordance with law. The respondent, while passing the final order, shall consider all the contentions raised by the petitioner as well as the respondent including the contentions raised in the counter filed by the respondent before this Court and shall pass final orders on merits and in accordance with law after affording three personal hearing opportunities to the petitioner within a period of twelve weeks from the date of receipt of a copy of this order. This Court is not expressing any opinion on the merits of the contentions raised by the petitioner in this Writ Petition. It for the respondent to consider the same on merits and in accordance law, after issuing three personal hearing notices to the petitioner.

9. The Writ Petition is disposed of on the aforesaid terms. No costs.

Consequently, connected Miscellaneous Petition is closed.

16.12.2025

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Index : yes/no
Neutral Citation : yes/no

To

The Assistant Commissioner of Customs (EDI-Drawback)
Customs House, No.60, Rajaji Salai, Chennai – 600 001.

Abdul Quddhose,J.,

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W.P.No.5826 of 2023

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