



W.P.Nos.4769 & 4772 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 16.07.2025

CORAM
THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.4769 & 4772 of 2024
and W.M.P.No.37147 of 2024

M/s.BNBS Exports Private Limited,
Rep. by its Manager-Accounts & Finance,
Mr.Mohammad Arshad,
36/68 H Block Sahithya Apartments,
Panchali Amman Kovil Street,
Arumbakkam, Chennai - 600 106.

... Petitioner in both W.Ps.,

Vs.

- 1.The Superintendent of GST and Central Excise,
Range III, Purasawalkam Division,
Chennai North Commissionerate,
1st Floor, Newry Towers,
No.2054-I Anna Nagar,
Chennai - 600 040.
- 2.The Commissioner of Customs (Exports),
Chennai IV Commissionerate,
Custom House, No.60, Rajaji Salai,
Chennai - 600 001.
- 3.The Additional Director General of Systems,
1st & 5th Floor, GST Bhawan, 26/1, Mahatma Gandhi Salai,
Nungambakkam, Chennai - 600 034.



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4. The Director General,
Directorate General of Analytics and Risk Management,
10th Floor, Tower-II, Jeevan Bharti Building,
124 Connaught Circus, New Delhi - 110 001.

... Respondents in both W.Ps.,

Prayer in W.P.No.4769 of 2024:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus directing the second respondent to sanction the pending drawback and Remission of Duties and Taxes on Exported products (RodTEP) claims in respect of 177 shipping bills mentioned in the annexure to this affidavit along with applicable interest within a time bound manner and further direct the second respondent to refrain from suspending or withholding the duty drawback and Remission of Duties and Taxes on Exported products (RoDTEP) claims filed by the petitioner in respect of the future exports except strictly in accordance with the Central Goods and Services Tax Act, 2017 and the Rules and Regulations framed there under.

Prayer in W.P.No.4772 of 2024:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus directing 3rd and 4th respondent to remove the alert appearing against the petitioner in the Indian Customs Electronic Data Interchange System as a 'risky exporter'.



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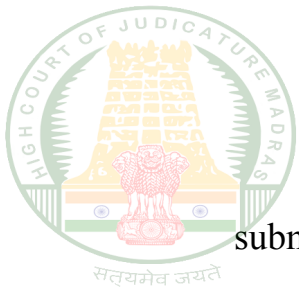
For Petitioner : Mr.Hari Radhakrishnan
in both W.Ps.,

For Respondents : Mr.A.P.Srinivas,
in both W.Ps., Senior Standing Counsel

COMMON ORDER

These writ petitions have been filed by the petitioner to direct the second respondent to sanction the pending drawback and RoDTEP claims in respect of 177 shipping bills and to refrain from suspending or withholding the duty drawback and RoDTEP claims in respect of the future exports and further direct the respondents 3 & 4 to remove the alert appearing against the petitioner in the Indian Customs Electronic Data Interchange System as a 'risky exporter'.

2. Learned counsel for the petitioner submitted that a show cause notice dated 18.03.2020 was issued, calling upon the petitioner to furnish certain documents so as to conduct an audit of the IGST refund claim, for which the petitioner has submitted the same. Thereafter, vide letter dated 01.02.2021, the first respondent requested the petitioner to submit the details called for in Annexure A. Thus, the petitioner

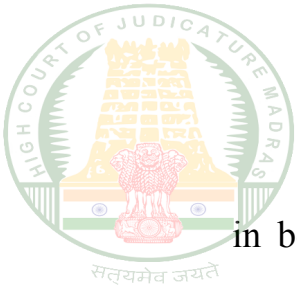


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submitted the supporting documents on 18.02.2021 and re-submitted the same on 18.05.2022. Once again, the respondent vide notice dated 02.11.2022 called the petitioner to submit necessary documents for proof of the fact that they exported goods within a period of 90 days from the date of issuance of tax invoice in terms of notifications dated 23.10.2017, that too was submitted on 31.12.2022. Subsequently, the petitioner's books of accounts were audited on 15.03.2023 and the petitioner was called upon certain tax amount as mentioned in the audit objections. Despite submitting all documents, the petitioner's duty drawback and RoDTEP claims have been withheld since 2017 and the petitioner was categorized as "Risky Exporter", due to which, all exports made by the petitioner were subjected to rigorous physical examination, which caused damage to the goods as well as the packaging. Hence, the petitioner has come forward with these writ petitions.

3. Learned Senior Standing Counsel appearing for the respondents



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in both writ petitions submitted that in event if this Court directs the petitioner to submit a representation to the respondents, the same will be considered and appropriate orders will be passed within a time frame to be fixed by this Court.

4. Heard the learned counsel on either side and perused the materials available on record.

5. Considering the fair submission made by the learned Senior Standing Counsel appearing for the respondents, this Court feels that it would be appropriate to direct the petitioner to submit a representation before the respondents, seeking to remove the alert as "risky exporter". On such receipt of representation, the respondents are directed to consider the same and pass appropriate orders on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner.



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6. With the aforesaid directions, these writ petitions are disposed of. No costs. Consequently, connected miscellaneous petition is also closed.

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Speaking/Non-speaking order

Index : Yes / No

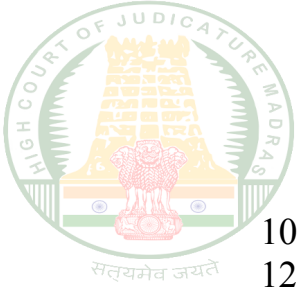
Neutral Citation : Yes / No

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To

- 1.The Superintendent of GST and Central Excise,
Range III, Purasawalkam Division,
Chennai North Commissionerate,
1st Floor, Newry Towers,
No.2054-I Anna Nagar,
Chennai - 600 040.
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Nungambakkam, Chennai - 600 034.
- 4.The Director General,
Directorate General of Analytics and Risk Management,

6/7



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KRISHNAN RAMASAMY.J.,

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