IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 15.12.2025
Coram
The Honourable **Mr.Justice Abdul Quddhose**

W.P.No.8657 of 2024
and
W.M.P.No.9639 of 2024

M/s B.P. Overseas
Represented by its Partner Ashok Kumar ...Petitioner

Vs.

The Assistant Commissioner Of Customs
(Brc Cell-Air) New Customs House
Chennai VII Commissionerate Air Cargo
Complex Meenambakkam Chennai-016. ...Respondent

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 of the respondent herein bearing the impugned order-in-original No.2489 of 2023 dated 26.12.2023, passed by the respondent to recover the drawback amount of sum of Rs.16,29,828/- against the shipping bills under Rule 16 A(2) & (3) of Customs and Central Excise Drawback Rules, 1995 along with interest under Section 75 A (2) of the Customs Act, and to quash the same and to direct the respondent not to enforce the impugned order issued by the respondent.

For Petitioner : M/s.S.Gayathri
For Respondent : Mr.Avinash Wadwani
Junior Standing Counsel

Order

This Writ Petition has been filed challenging the Order-in-Original dated 26.12.2023 passed by the respondent confirming the demand of Rs.16,29,828/- towards recovery of duty drawback availed by the petitioner for 47 shipping bills, as mentioned in Para No.6 of the impugned Order-in-Original under Section 75 (1) of the Customs Act, 1962 read with Rule 16 (A) of the Customs Central Excise Duties and Service Tax Drawback Rules 1995 along with applicable interest under Section 75 (A) of the Customs Act, 1962.

2. The petitioner has challenged the aforesaid Order-in-Original on the ground of violation of principles of natural justice and also on the ground that the same has been passed by total non-application of mind to the documents produced by the petitioner, which includes the Bank Realisation Certificates for the subject shipping bills.

3. A counter affidavit has been filed by the respondent denying all the contentions of the petitioner, as raised in this Writ Petition.

4. The petitioner has also placed on record, the Bank Realisation Certificates for 44 shipping bills out of 47 shipping bills, and claims that if an opportunity is granted, the petitioner would produce all the relevant documents before the respondent if the matter is remanded back to the respondent for fresh consideration on merits and in accordance with law.

5. In the impugned Order-in-Original, the petitioner has been directed to pay a sum of Rs.16,29,828/- on the ground that the petitioner has wrongly availed duty drawback without producing the Bank Realisation Certificates for the 47 shifting bills. Since the petitioner now claims that if an opportunity is granted, the petitioner will produce all the relevant documents, which, according to the respondent, were not produced and since the petitioner also produced the Bank Realisation Certificates before this Court along with offence report in respect of 44 shipping bills out of 47 shipping bills, this Court, in the interest of justice, to enable the petitioner to satisfy the requirements of the respondent, is inclined to quash the impugned

Order-in-Original 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. This Court is not expressing any opinion on the merits of the petitioner's contention before this Court.

6. For the foregoing reasons, the impugned Order-in-Original dated 26.12.2023 passed by the respondent is hereby quashed. The matter is remanded back to the very same respondent for fresh consideration on merits and in accordance with law. The petitioner shall re-submit all relevant documents, including the Bank Realisation Certificates for the subject shipping bills within a period of two weeks from the date of receipt of a copy of this order. On receipt of the same within the stipulated time, the respondent shall pass final orders on merits and in accordance with law after giving due consideration to the documents produced by the petitioner in respect of the subject shipping bills within a period of twelve weeks thereafter.

7. With the aforesaid direction, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

15.12.2025

sd
Index : yes/no
Neutral Citation : yes/no

To

The Assistant Commissioner Of Customs
(Brc Cell-Air) New Customs House
Chennai VII Commissionerate Air Cargo
Complex Meenambakkam Chennai-016.

Abdul Quddhose,J.,

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W.P.No.8657 of 2024

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