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W.P.No.15651 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.12.2025

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THE HONOURABLE MR JUSTICE **ABDUL QUDDHOSE**

W.P.No.15651 of 2024

and

W.M.P.No.17046 of 2024

M/s.M.A.Wajid & Co.,
83/64, Gandhi Road,
Ranipet, Vellore District – 632 401,
Rep. by its Proprietor Mr.Abdul Wajid ... Petitioner

vs.

The Assistant Commissioner of Customs (BRC),
Office of The Commissioner of Customs, Chennai IV,
No.60, Rajaji Street, Customs House,
Chennai – 600 001. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order in original No.100630/2022 dated 26.12.2022, passed by the respondent herein and to quash the same, in so far as, the said impugned order had been passed with jurisdiction, authority of law and against the various judicial pronouncements and the Provisions of Law and also in clear violation to the principles of natural justice.

For Petitioner : Mr.S.Baskaran
For Respondent : Mr.H.Siddharth



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ORDER

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2. The petitioner has challenged the impugned order in original on the ground of violation of principles of natural justice. The petitioner contends that with an inordinate delay of 12 years, the respondent has communicated to the petitioner about the non-submission of Bank Realization Certificates (BRCs) for the subject shipping bills pertaining to the exports made by the petitioner in the year 2010. The petitioner claims that all the BRCs are very much available with them and they have also filed a copy of the same along with this writ petition.



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3. Counter affidavit has been filed by the respondent re-iterating the contents of the impugned order.

4. Learned counsel for the petitioner submits that without affording any personal hearing and by not adhering to the principles of natural justice, the impugned order has been passed. He also drew the attention of this Court to the various orders passed by this Court on 30.06.2025 and 14.03.2025 in writ petitions of similar nature. He would further submit that in all those cases as well, the demand has been made after inordinate delay by not adhering to the principles of natural justice and therefore, this Court in the aforesaid writ petitions had quashed the impugned order and remanded the matter back to the respondent for fresh consideration, on merits and in accordance with law, by adhering to the principles of natural justice.

5. This Court has also perused and examined the orders passed by this Court relied upon by the learned counsel for the petitioner. As seen from the same, this Court finds under similar circumstances, where there was an inordinate delay, this Court had quashed the impugned order in original and remanded the matter back to the respondent for fresh



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consideration. In the case on hand, the petitioner categorically contends that all the BRCs pertaining to the said shipping bills are very much available with the petitioner and if an opportunity is given to them, the same can be produced by the petitioner to the respondent.

6. Admittedly, a demand has been made from the petitioner after an inordinate delay of 12 years for the subject exports made by the petitioner for the subject shipping bills pertaining to the year 2010. Since in similar circumstances in the writ petitions relied upon by the learned counsel for the petitioner referred to supra, this Court had quashed the impugned order in original and remanded the matter back to the respondent for fresh consideration on merits and in accordance with law, this Court deems it fit to pass a similar order in this writ petition as well.

7. For the foregoing reasons, the impugned order in original dated 26.12.2022 passed by the respondent is hereby quashed and the matter is remanded back to the respondent for fresh consideration. The respondent shall pass final orders on merits and in accordance with law after affording one personal hearing to the petitioner and after permitting the petitioner to produce the Bank Realization Certificates/Chartered



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Accountants Certificates for the subject shipping bills to substantiate their contention that they have complied with their export obligations, within a period of twelve (12) weeks from the date of receipt of a copy of this order.

8. With the aforesaid directions, this Writ Petition is disposed of.

No Costs. Consequently, the connected miscellaneous petition is closed.

22.08.2025

Index : Yes/No
Speaking Order : Yes / No
Neutral Citation Case: Yes / No
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To

The Assistant Commissioner of Customs (BRC),
Office of The Commissioner of Customs, Chennai IV,
No.60, Rajaji Street, Customs House,
Chennai – 600 001.



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ABDUL QUDDHOSE. J.

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