



WEB COPY

WP No. 17880 of 2024



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-12-2025

CORAM

THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE

WP No.17880 of 2024

AND

WMP NO.19619 OF 2024, WMP NO.19618 OF 2024

M/s.Prachi Exports,
Represented By Its Partner,
Mr.Deepak Khimji Chheda,
No.1 A.K Nagar, Karumarapalayam,
Mannarai, Tirupur 641 607.

Petitioner(s)

Vs

1.The Commissioner Of Customs (Appeals -II),
Office Of The Commissioner Of Customs (Appeals -II),
Chennai Customs House, 60,
Rajaji Salai, Chennai 600 001.

2.Thee Deputy Commissioner Of Customs
DBK -BRC (CH-IV),
Office Of The Commissioner Of Customs Chennai – IV,
Customs House, 60,
Rajaji Salai, Chennai 600 001.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records pertaining to the impugned Order-in-appeal Seaport C.Cus.II.No. 155/2024 dated 13.02.2024 in F.No.C48/II/930/O/2021-SEA passed by the 1st respondent and quash the same.



For Petitioner(s): Mr.M.Karthikeyan

For Respondent(s): M/s.Rajendran Raghavan
Senior Standing Counsel
For R1, R2

ORDER

This writ petition has been filed challenging the impugned Order-in-Appeal dated 13.02.2024, passed by the Appellate Authority/1st respondent.

2.Under the impugned Order-in-Appeal dated 13.02.2024, the petitioner's appeal as against the Order-in-Original dated 05.06.2021 has been rejected on the ground that the Export Realization Certificates from the authorized dealer have not been furnished by the petitioner.

3.Learned counsel for the petitioner now claims that the petitioner is in possession of all the Export Realization Certificates from the authorised dealer and the same will be furnished before the Appellate Authority.

4.When the matter is remanded to the Appellate Authority/1st respondent for fresh consideration, necessarily the documents required under the impugned Order-in-Appeal has to be furnished by the petitioner. Since the petitioner claims that the said documents are very much available, this Court in the interest of justice, deems it fit to quash the impugned Order-in-Appeal and



remand the matter back to the 1st respondent for fresh consideration on merits and in accordance with law by permitting the petitioner to produce the Export Realization Certificates before the 1st respondent. Only due to the non-furnishing of those certificates, the 1st respondent had earlier rejected the petitioner's appeal which has been challenged in this writ petition.

5. Even though the learned Standing Counsel appearing for the respondents would reiterate the contents of the Order-in-Original as well as the impugned Order-in-Appeal, this Court is of the considered view that, no prejudice will be caused if the matter is remanded back to the 1st respondent as no adverse order is passed against the respondents in this writ petition.

6. For the foregoing reasons, the impugned order dated 13.02.2024 passed by the 1st respondent in the Order-in-Appeal is hereby quashed and the matter is remanded back to the 1st respondent for fresh consideration on merits and in accordance with law by permitting the petitioner to produce all the Export Realization Certificates, which are required by the 1st respondent, and the 1st respondent after giving due consideration to the same, shall pass final orders on merits and in accordance with law, by adhering to the principles of natural justice.



7. The petitioner shall submit the Export Realization Certificates to the 1st respondent within a period of two weeks from the date of receipt of a copy of this order. Thereafter, the 1st respondent shall pass final orders on merits and in accordance with law within a period of 12 weeks. It is made clear that, failure to furnish the Export Realization Certificates by the petitioner within two weeks from the date of receipt of a copy of this order before the 1st respondent, results in automatic dismissal of the appeal.

8. With the above directions, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

09-12-2025
(1/2)

rst

Index: Yes/No
Speaking/Non-speaking order
Internet: Yes
Neutral Citation: Yes/No



1.The Commissioner Of Customs (Appeals -II)

Office Of The Commissioner Of Customs
(Appeals -II) Chennai Customs House, 60
Rajaji Salai, Chennai 600 001.

2.Thee Deputy Commissioner Of Customs DBK
-BRC (CH-IV)

Office Of The Commissioner Of Customs
(appeals -ii) Chennai Customs House,
60 Rajaji Salai, Chennai 600 001.



WEB COPY

WP No. 17880 of 2024



ABDUL QUDDHOSE J.

rst

WP No. 17880 of 2024
AND WMP NO. 19618 OF 2024

09-12-2025