



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 11.08.2025

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.20659 of 2025

and

W.M.P(MD)No.15995 of 2025

M/s.New Sun Innovaation,
7/203-A, Guruvayurappan Nagar,
Periyapommanickan Palaym,
Pooluvapatti(Post), Tirupur - 641 602.

...Petitioner

Vs.

1.The Assistant Commissioner of Customs (BRC),
Office of the Commissioner of Customs,
Custom House, Tuticorin - 628 004.

2.The Commissioner of GST and Central Excise (Appeals),
Office of the Commissioner of GST and Central Excise (Appeals),
Coimbatore, Circuit Office Trichy, No.1, Williams Road,
Cantonment, Trichy - 621 001.

...Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a **Writ of Certiorari** to call for the records of the impugned order in Appeal No.82 of 2023-TTN(CUS)-APP, dated 29.09.2023, passed by the second respondent and all consequential proceedings, notices and orders arising out of it, and quash the same as illegal and *void ab initio* and pass such other or further orders as this Court.



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For Petitioner : Mr.T.N.Varun Ranganathan
For Respondents : Mr.R.Gowri Shankar
Central Government Standing Counsel

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ORDER

The petitioner is before this Court as against the impugned order of the Appellate Commissioner, namely, the second respondent herein, vide order in Appeal No.82/23-TTN(CUS)-APP, in Appeal No.C24/53/2021-TTN(CUS), dated 29.09.2023. By the impugned order, the petitioner's appeal against the Order in Original No.1099/2020, dated 22.09.2020, was partly allowed and partly dismissed.

2.In this Writ Petition, the petitioner is seeking for a refund of the duty drawback in so far, the following due shipping bills:-

Sl. No.	Shipping Bills No. & Date		LEO Date	FOB (in Rs.)	DBK (in Rs.)
1.	1782314	25.03.2014	26.03.2014	21,22,794/-	1,61,290/-
2.	9045157	19.12.2013	20.12.2013	7,56,380/-	58,738/-
Total				28,79,174/-	2,20,028/-

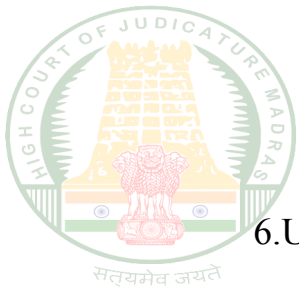


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3.The learned Counsel appearing for the writ petitioner has submitted that earlier, the petitioner had submitted the Bank Realisation Certificate from the Bank with erroneous date of realisation as 29.03.2021. He has not produced a copy of the statement of Bank Realisation Certificate, printed on 18.07.2024, wherein, for the above two mentioned shipping bills, the date of Bank Realisation has given as 23.05.2014 and 24.03.2014, respectively. It is submitted that the matter may be remitted back to the original authority for reconsideration in the light of Bank Realisation Certificate that was printed on 18.07.2024.

4.It is also submitted that the petitioner will not claim any rights over other two shipping bills referred to in paragraph No.12.3, of the impugned order.

5.The case of the petitioner appears to be genuine. Therefore, I see no reason in directing the petitioner to file a statutory appeal before the Appellate Commissioner under Section 128 of the Customs Act, 1962.



6. Under these circumstances, the impugned order is quashed to the extent of rejection of the petitioner's duty drawback, in so far as the above two mentioned shipping bills alone to the first respondent to re-examine and pass a fresh order. The petitioner shall file a copy of the said Bank Realisation Certificate and explain clearly as to how the error crept in so far as the date of the Bank Realisation Certificate as 29.03.2021, when it was earlier generated. The first respondent shall thereafter to pass a fresh order on merits as expeditiously as possible within a period of 3(three) months from the date of receipt of a copy of this order. It is made clear that the petitioner has to co-operative with the first respondent.

6. Accordingly, this Writ Petition stands disposed of. No costs. Consequently, connected Writ Miscellaneous Petition is also closed.

11.08.2025

NCC : Yes/No
Index : Yes/No
Internet: Yes/No
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C.SARAVANAN, J.

RJR

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