



WEB COPY

WP No. 2108 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-01-2026

CORAM

THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

WP No. 2108 of 2026

M/s.Jaguar Overseas Limited (iec.0593050436)

Represented by its Authorised Signatory

Having Registered Office at

No.1094P Sector 46

Gurgaon, Haryana 122001.

And Having an office at

DSM 632, 6th Floor

Shivaji Marg

New Delhi 110015.

..Petitioner(s)

Vs

1. The Deputy Commissioner Of Customs (brc-
dbk)

Office of the Commissioner of Customs,

Chennai -IV

Custom House, 60 Rajaji Salai

Chennai 600001.

2. The Assistant Commissioner Of Customs (arc)

Office of the Commissioner of Customs,

Chennai -IV

Custom House, 60 Rajaji Salai

Chennai 600001.



3. The Tahsildar

Tehsil Wazirabad, Gurugram

Sector - 57 Near Rail Vihar

Wazirabad, Gurugram

Haryana 122003.

..Respondent(s)

Writ petition is filed under Article 226 of the Constitution of India to direct the 1st and 2nd respondents to consider the representation made via Letters dated 11.12.2025; to direct the 1st and 2nd respondents to furnish the documents, and to direct the 2nd respondent to recall the Recovery and Attachment Proceedings initiated through the 3rd respondent vide the Writ of Demand Dated 10.12.2025 issued under the Recovery Certificate No. 6374 dated 27.11.2025.

For Petitioner(s): Mr.Vibu Nandhan

For Respondent(s): Mr.J.Vasu, JPC (R1 & R2)

ORDER

This writ petition has been filed seeking for a direction to the respondents 1 and 2 to furnish the documents, morefully described in the affidavit filed in support of the writ petition, to the petitioner, based on the petitioner's representation dated 11.12.2025.

2. According to the petitioner, attachment proceedings has been initiated by the third respondent based on the demand made by the respondents 1 and 2 pursuant to a recovery certificate dated 27.11.2025 issued against the petitioner.



The said recovery certificate is issued based on the original-in-original passed against the petitioner by the respondents 1 and 2. The petitioner claims that they have not received any show cause notice from the respondents 1 and 2 prior to the passing of the order-in-original against the petitioner which resulted in writ of demand being issued by the third respondent dated 10.12.2025. The petitioner also claims that they did not also receive the original-in-original passed against them by the respondents 1 and 2. The petitioner seeks for a direction to the respondents 1 and 2 to furnish the documents as prayed for in this writ petition. The petitioner had give a representation dated 11.12.2025 to the respondents 1 and 2 requesting them to furnish the documents. Since the said representation has not been considered till date, the petitioner has filed this writ petition.

3. Mr.J.Vasu, learned Junior Panel Counsel, accepts notice on behalf of the respondents 1 and 2. Since no adverse orders are passed against the third respondent in this writ petition, notice to the third respondent is dispensed with.

4. No prejudice will be caused to the respondents 1 and 2 if a direction is issued to them to furnish the documents whatever available with them based on the petitioner's representation dated 11.12.2025, within a time frame to be fixed by this Court. However, with regard to the contention of the petitioner that they did not receive the show cause notice prior to the passing of the order-in-



original, as well as that they did not receive the order-in-original from the respondents 1 and 2, the petitioner will have to establish the same through appropriate proceedings in the manner known to them under law. This Court is not expressing any opinion on the merits of the said contention of the petitioner.

5. For the forgoing reasons, since the petitioner claims that they did not receive the documents from the respondents 1 and 2, this Court, without prejudice to the rights and contentions of the respondents 1 and 2, directs them to furnish the documents whatever available with them based on the petitioner's representation dated 11.12.2025, within a period of six weeks from the date of receipt of a copy of this order. With the aforesaid directions, this writ petition is disposed of. No Costs. W.M.P.No.2269 of 2026 is closed.

27-01-2026

Neutral Citation: Yes/No

RKM



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To

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Chennai 600001.
2. The Assistant Commissioner Of Customs (arc)
Office of the Commissioner of Customs,
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ABDUL QUDDHOSE, J.

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