



WEB COPY

W.P. No.8031 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-03-2026

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THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.8031 of 2026

and

W.M.P. Nos.8683 and 8685 of 2026

M/s.AVM Exports,
A Partner ship Firm having its
Registered office at
Old No.69/New No.128,
Ramasamy Street, Mannady,
Chennai, Tamil Nadu-600 001
Represented by its Managing Partner,
Mr.K.Skanadamurugan

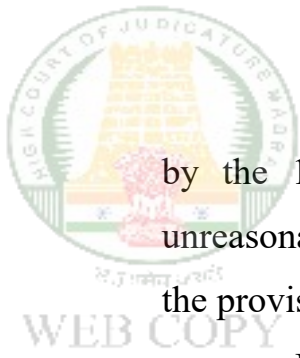
..Petitioner(s)

Vs

1. The Deputy Commissioner of
Customs (BRC -DBK), Office of the
Commissioner of Customs IV,
Chennai Custom House,
60, Rajaji Salai, Chennai-600 001.
2. The Assistant Commissioner of
Customs ARC Export
Commissionerate, Office of the
Commissioner of Customs IV,
Chennai Custom House,
60, Rajaji Salai, Chennai-600 001
3. The Commissioner of Customs-IV
Chennai Custom House,
60, Rajaji Salai, Chennai-600 001.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India
praying for issuance of a writ of Certiorari calling for the records in the
connected with the Order-in-original No.113587/2025 dated 17.06.2025 passed



by the 1st respondent and quash the same as illegal, arbitrary, patently unreasonable in gross violation of the principles of natural justice, contrary to the provisions of the Customs Act, 1962 and the Drawback Rules, 2017.

For Petitioner(s): Mr.B.Satish Sundar

For Respondent(s): Mr.Sai Srujan Tayi
Senior Standing Counsel

ORDER

By consent of learned counsel on both sides, this writ petition is taken up for final disposal at the admission stage itself.

2. The present writ petition is filed challenging the impugned order dated 17.06.2025 whereby the drawback in respect of alleged unrealised/ short-realised export proceedings were directed to be recovered on the premise that petitioner had not furnished the bank realisation certificate (hereinafter referred to as “BRC”) in respect of 10 shipping bills.

3. It may not be necessary to advert to the facts inasmuch the impugned order is challenged on the short ground that the petitioner in fact received the BRCs in respect of 10 shipping bills, the same have been verified and the alert which was issued earlier on the basis that BRCs have not been furnished has also been revoked vide proceedings dated 05.02.2026.

4. It is submitted by the learned counsel for the petitioner that the only



reason for recovering the duty drawback and imposition of penalty was on the basis that BRCs of 10 shipping bills have not been furnished, now they are in possession of the same, which has been verified by the 2nd respondent vide proceedings dated 05.02.2026, hence, the ground may no longer survive.

5. On the other hand, learned counsel for respondents would submit that the duty drawback was sought to be recovered and the impugned order also directs levy of penalty only in view of the fact that the drawback is not supported by relevant documentary evidence.

6. Considering the submissions made by the learned counsel appearing on either side and in view of the fact that BRCs are now available and also have been submitted according to the petitioner in respect of all 10 shipping bills, this Court is inclined to set aside the impugned order and remand the matter back for fresh consideration. Petitioner is permitted to submit BRCs and any other document in support of drawback within a period of two weeks from the date of receipt of a copy of this order. If any such documents are filed, appropriate orders shall be passed by the concerned respondent in accordance with law, after affording reasonable opportunity of hearing to the petitioner and other interested parties within a period of two months thereafter.



7. Accordingly, the impugned order dated 17.06.2025 is set aside and the writ petition stands allowed. No costs. Consequently, the connected miscellaneous petitions are closed.

03-03-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

MKA



To:

1. The Deputy Commissioner of Customs (BRC -DBK), Office of the Commissioner of Customs IV, Chennai Custom House, 60, Rajaji Salai, Chennai-600 001.
2. The Assistant Commissioner of Customs ARC Export Commissionerate, Office of the Commissioner of Customs IV, Chennai Custom House, 60, Rajaji Salai, Chennai-600 001
3. The Commissioner of Customs-IV Chennai Custom House, 60, Rajaji Salai, Chennai-600 001.



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MOHAMMED SHAFFIQ J.

MKA

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