IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.01.2026

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THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE

W.P.Nos.7645, 7654 & 7661 of 2025
and W.M.P.Nos.8579, 8580, 8586, 8590, 8594 & 8596 of 2025

Najimudeen,
Proprietor of M/s.Afra Exports,
New No.20, Old No.59,
Malayappan Street,
Muthialpet Police Station Backside,
Mannady, Chennai,
Tamil Nadu – 600 001. ... Petitioner in all W.Ps.

Vs.

1.The Assistant Commissioner of Customs (BRC-DBK),
O/o. The Commissioner of Customs, Chennai -IV,
Customs House, No.60, Rajaji Salai,
Chennai – 600 001.

2. The Assistant Commissioner,
Arrear Recovery Cell,
Custom House,
No.60, Rajaji Salai,
Chennai – 600 001.

3. The Tahsildar,
Purasaivakkam Circle,
Purasaivakkam,
Chennai – 600 003. ... Respondents in all W.Ps.

Prayer in W.P.No.7645 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, call for the records pertaining to the impugned order-in-original No.74323/2020 dated 13.02.2020 in F.No.S.Misc.2/9905/2019-DBK passed by the first respondent and quash the same and further direct the second respondent to remove the alert regarding the arrears against order-in-original No.74323/2020 dated 13.02.2020 in the Electronic Data Interchange (EDI) System with respect to petitioner's IEC No.0409025747.

Prayer in W.P.No.7654 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records pertaining to the impugned letter No. dated 18.11.2024, issued by the first respondent and quash the same.

Prayer in W.P.No.7661 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records pertaining to the impugned notice dated 18.07.2024 in Na.Ka.No.A3/005/2024 issued by the third respondent and quash the same.

In all W.Ps.

For Petitioner : Mr.Sethu Prabakaran. R

For Respondents : Ms.Pooja Jain
Junior Standing Counsel

COMMON ORDER

These Writ Petitions have been filed challenging (a) order-in-original dated 13.02.2020 passed by the first respondent; (b) impugned letter dated 18.11.2024, issued by the first respondent; and (c) impugned notice dated 18.07.2024 issued by the third respondent, respectively.

2. The petitioner has filed these Writ Petitions on the primary ground that the impugned orders have been passed by total non-application of mind, to the fact that subsequently under the order-in-original dated 26.10.2020, the first respondent has dropped the drawback claim, which is also the subject mater of the impugned proceedings in these Writ Petitions. The petitioner therefore, prays that consequently, the impugned order-in-original dated 13.02.2020, impugned letter dated 18.11.2024 and the impugned notice dated 18.07.2024 have got to be quashed by this Court.

3. A common counter affidavit has been filed by the respondents 1 & 2 before this Court. According to them, in view of the order-in-original dated 13.02.2020, which is being challenged in the Writ Petition, having attained finality, the subsequent order-in-original dated 26.10.2020 is non-est in eye of

law. Therefore, according to the respondents, the petitioner cannot rely upon the subsequent order-in-original dated 26.10.2020.

4. Admittedly, the petitioner claims in the affidavit filed in support of these Writ Petitions that he had received notices in the impugned proceedings viz., (a) order-in-original dated 13.02.2020 (b) impugned letter dated 18.11.2024 and (c) impugned notice dated 18.07.2024. As seen from the order-in-original dated 13.02.2020, the petitioner has been called upon to pay the duty drawback claim, as per the impugned order-in-original dated 13.02.2020. However, despite passing the order-in-original dated 13.02.2020, which has been challenged in these Writ Petitions, by mistake, fresh proceedings has been initiated as against the petitioner pertaining to the very same duty drawback claim, pertaining to the very same shipments. The duty drawback claim has been dropped by the respondents as against the petitioner by the subsequent order-in-original which contradicts the findings of the earlier order-in-original dated 13.02.2020, which has been challenged in these Writ Petitions. Since there are two conflicting orders passed by the very same respondents pertaining to the very same shipment and has also been passed by the very same officer, as pointed out by the learned counsel appearing for the petitioner, this Court is of the considered view that the impugned order-in-original dated 13.02.2020 and

the consequential communications dated 18.11.2024 and 18.07.2024, have got to be quashed along with the subsequent order-in-original dated 26.10.2020, which has been passed by total non-application of mind to the fact that already the order-in-original dated 13.02.2020 has been passed pertaining to the very same shipment and very same duty drawback claim. Eventhough, the subsequent order-in-original dated 26.10.2020, has not been challenged in these Writ Petitions, this Court can *suo motu* quash the subsequent order-in-original dated 26.10.2020 also on the same has been passed by total non-application of mind to the first order-in-original dated 13.02.2020. Since the first order-in-original dated 13.02.2020 has been quashed by this Court, the subsequent order-in-original dated 26.10.2020 will have to be declared as a nullity by this Court as there cannot be two conflicting orders pertaining to the very same shipment and very same duty draw back claim.

5. For the forgoing reasons, the impugned order in original dated 13.02.2020 and the consequential communication dated 18.11.2024 & 18.07.2024 as well as the subsequent order-in-original dated 26.10.2020, passed by the first respondent are hereby quashed, and the matter is remanded back to the first respondent for fresh consideration on merits and in accordance with law. The respondents are directed to pass final orders by following due

procedure established under law, as per the provisions of the Customs Act against the petitioner pertaining to the shipment which is the subject matter of these Writ Petitions with regard to the duty draw back claim, on merits and in accordance with law, by adhering to the principles of natural justice, within a period of twelve weeks from the date of receipt of a copy of this Order.

6. With the aforesaid directions, all the Writ Petitions are disposed of. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

02.01.2026

Index : Yes/No
Neutral Citation : Yes/No
Speaking/Non Speaking order

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To

1.The Assistant Commissioner of Customs (BRC-DBK),
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Chennai – 600 001.

2. The Assistant Commissioner,
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3. The Tahsildar,
Purasaivakkam Circle,
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ABDUL QUDDHOSE, J.

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