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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-03-2026

CORAM

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

WP No. 8880 of 2023
and WMP No.9034 of 2023

M/s. Innocia Lifesciences Pvt Ltd
Rep. by its Director
Mr. V. Shanmugasundaram
No. 12A / 2 spartan Nagar,
Mogappair, chennai 600 037

..Petitioner(s)

Vs

1. The Principal Commissioner
of Customs, Office of the Principal
Commissioner of customs,
(Chennai VII) New Custom House
Meenambakkam, Chennai 600 027.

2. The Deputy Commissioner Of Customs
(Drawback Air))
Office of the Principal Commissioner of
Customs (Chennai VII), New Custom House,
Meenambakkam, Chennai 600 027.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records pertaining to the impugned order - in- original No. 72/ 2023- AIR of the 2nd respondent dated 31.01.2023 and quash the same.

For Petitioner(s): Mr.C.Sivakumar

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

ORDER

The present Writ Petition is filed challenging the impugned order dated 31.01.2023 on the short ground that the impugned order confirming the demand against 23 shipping bills under Section 75(1) of Customs Act, 1962 read with Rule 18 of the Customs and Central Excise Duties Drawback Rules 2017, along with applicable interest under Section 75A(2) of Customs Act, 1962.

2. Petitioner's claim for duty drawback regarding 23 out of 77 shipping bills was rejected on the premise that the export proceeds were realized beyond the time prescribed under the Foreign Exchange Management Act, 1999 (FEMA).

3. Learned counsel for the petitioner would submit that there are no details provided in the impugned order as to how the realisations are time barred. In any event, he intends to rely on Rules 16 to suggest that the Authority has the power to condone. Secondly, it is challenged on the premise that these demands related to shipping bills during the period from November 2011 to October 2014 and the Rules which governed the relevant period was

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Customs and Central Excise Duties and Service Tax Drawback Rules 1995. Though the same has been repealed, he would submit that the case falls within the scope of the saving Clause in terms of Rules 20 of the Customs and Central Excise Duties Drawback Rules, 2017. Therefore, he would submit that the duty drawback entitlement ought to have been determined in terms of 1995 Rules instead it has been determined in terms of 2017, Rules particularly as he was not put on notice.

4. Learned counsel for the respondent would submit that this is an order which is appealable and when there is an effective alternative remedy, this Court may not entertain the present Writ Petition.

5. While this Court is conscious that wherever there is an efficacious alternative remedy this Court will be loathe in interfering with the impugned order. However, this Court finds that there is merit in the submission of the learned counsel for petitioner inasmuch as a perusal of the impugned order reveals that it lacks specific details regarding how the adjudicating authority determined that 23 out of 77 shipping bills were barred by limitation nor the petitioner was provided with any opportunity to put forth his argument as to whether it is the 1995 Rules or 2017 Rules, which would govern the instant case.

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5. At this juncture, learned counsel for the respondent would further submit that while carrying out the above exercise regard would also have to be made to Section 159(A) of the Customs Act.

6. In that view of the matter, the impugned order is set aside and the matters are remanded back for fresh consideration. The petitioner shall submit their objection, treating the impugned order as show cause notice within a period of three weeks from the date of receipt of copy of this order. If any such objection/reply is submitted by the petitioner, the same shall be considered and appropriate orders shall be passed by the Authority on merits and in accordance with law, after affording reasonable opportunity of hearing to the petitioner and any other interested parties within a period of six weeks thereafter.

7. With the above directions, the writ petition stands disposed of. There shall be no order as to costs. Consequently, the connected miscellaneous petition is closed.

17-03-2026

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

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To

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of Customs, Office of the Principal Commissioner of customs,
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2. The Deputy Commissioner Of Customs (Drawback Air))
Office of the Principal Commissioner of Customs (Chennai VII),
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MOHAMMED SHAFFIQ, J.

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