



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-06-2026

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THE HON'BLE MR JUSTICE M.DHANDAPANI

WP No. 14358 of 2023

and

WMP No.13869 of 2023

V.Sreenivas and Co.
Rep. by Partner V.Srinivasan,
Having its registered Office
at No.20, V.V.Koil Street,
Periamet, Chennai-600 003.

..Petitioner

Vs

1. Deputy Commissioner of Customs,
Office of the Commissioner of Customs (Export),
Tax Recovery Cell (TRC),
Air Cargo Complex, Sahar, Andheri (East),
Mumbai-400 099.
2. Office of the Commissioner of Customs (Exports)
Drawback (XOS) Section, Air Cargo Complex,
Sahar, Andheri (East),
Mumbai-400 099.
3. The Managing Director and ECO,
Canara Bank,
112, Jayachamarajendra Road,
Post Box No.6648,
Bangalore-560 002.
4. The Manager
Canara Bank
No.34, Eshi Towers,



Thiruvengadam Sreet,
Periamet, Chennai-600 003.

5. The Manager
State Bank of India,
Meenabakkam Airport Branch,
Chennai-600 027.

..Respondents

Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Certiorarified Mandamus to call for records pertaining to the letter in F.No.GEN/TAR/RA/ 1522/ 2022-TAR dated 10.03.2023 on the file of the 1st respondent and to quash the same as illegal, incompetent and without jurisdiction and direct the 5th respondent to refund Rs.60,520/- (Rupees Sixty Thousand Five Hundred and Twenty only) together with interest at the rate of 18 percent p.a. to the petitioners account and further direct the 3rd and 4th respondents to de-freeze the account of the petitioner.

For Petitioner: Mrs.V.Srimathi

For Respondents: Mr.M.Santhanaraman for R1 & R2
Senior Standing Counsel
Mr.P.Rajmohan for R3 and R4
Mr.K.Chandrasekaran for R5

ORDER

This petition has been filed challenging the order of the 1st respondent dated 10.03.2023 and seeking to quash the same, with a consequential direction to the 5th respondent to refund Rs.60,520/- (Rupees Sixty Thousand Five Hundred and Twenty only) together with interest at the rate of 18% per annum



to the petitioner's account and further directing the 3rd and 4th respondents to de-freeze the account of the petitioner.

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2.The learned counsel for the petitioner would submit that during the pendency of the writ petition, the petitioner had paid the entire dues payable to the official respondents. In view of the same, the learned counsel requested this Court to direct the respondents to verify whether the petitioner has discharged the entire dues.

3.Considering the said submission, the respondents are directed to verify whether the petitioner has paid the entire dues. If it is found that the petitioner has discharged the entire dues, the respondents shall consider de-freezing the petitioner's bank account which had been frozen by the 3rd and 4th respondents, in accordance with law.

4.Accordingly, this writ petition is disposed of with the above direction. Consequently, connected miscellaneous petition is closed.

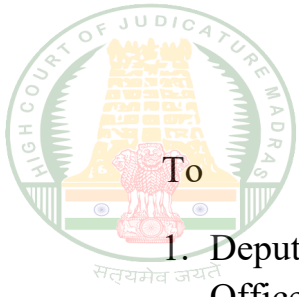
09-06-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

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Tax Recovery Cell (TRC), Air Cargo Complex,
Sahar, Andheri (East),
Mumbai-400 099.
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M.DHANDAPANI, J.

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