



WEB COPY

WP No.16496 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-03-2026

CORAM

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

**WP No. 16496 of 2025
and WMP Nos.18618 and 18624 of 2025**

Birdy Exports Pvt Ltd
Rep By Its Authorised Signatory,
Mr. Swamy, B.M. No.80/a, 2nd Stage, Industrial
Suburb, Yeshwanthpur,
Bangalore, Karnatka - 560 022.
At Presnet Address
473k Katha No. 91, 12th Cross 4th Phase,
Peenya Industrial Area, Bangaluru Urban,
Karnatka - 560 058.

..Petitioner(s)

Vs

1. Assistant Commissioner Of Customs,
(BRC Cell-AIR)
Office Of The Principal Commissioner Of
Customs,
(Air Cargo), New Customs House,
Chennai -VII Commissionerate,
Air Cargo Complex, Meenambakkam,
Chennai - 600 016.
2. The Assistant Commissioner Of Customs
(RRU-ACC)
Office Of The Principal Commissioner Of
Customs,
(Air Cargo), New Customs House,
Chennai -VII Commissionerate,
Air Cargo Complex, Meenambakkam,
Chennai - 600 016.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, pleased
to issue a Writ of Certiorarified Mandamus, to call for the records of the first



respondent in Order-In-Original.No.2440/2023 dated 26.12.2023 quash the same without jurisdiction, arbitrary, unreasonable apart from being barred by limitation.

For Petitioner(s): Mr. V.Sundareswaran

For Respondent(s): Mr.Rajendran Raghavan
Standing Counsel

ORDER

The present Writ Petition is filed challenging the original order dated 26.12.2023 primarily on the premise that even a show cause notice has not been issued in respect of duty drawback in relation to shipping bills relating to the period 2004 to 2010. It is only when an other notice came to be issued that petitioner became aware of the impugned proceedings.

2. Learned counsel for the petitioner would point out from a reading of the impugned order in F.No.ACC/DBK/MISC/191/2023 that though there is a reference to show cause notice, however, no date was mentioned. He would submit that he was never issued with the show cause notice, and if no show cause notice was issued then the entire proceeding may stand vitiated on the ground of being barred by limitation.



3. Learned counsel for the respondent would submit that the matter may be remanded back for a fresh consideration. Agreed to by the learned counsel for the petitioner.

4. In that view of the matter, the impugned order is set aside and the matter is remanded back for fresh consideration and 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 four weeks from the date of receipt of a copy of this order. All rights and contentions of the parties including the aspect of limitation are left open.

5. With the above directions, the writ petition stands disposed of. There shall be no order as to costs.

17-03-2026

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

jv



To

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MOHAMMED SHAFFIQ, J.

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