



WEB COPY

WP No. 18429 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-06-2026

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THE HON'BLE MR JUSTICE M.DHANDAPANI

WP No. 18429 of 2026

AND

WMP NO. 19772 OF 2026, WMP NO. 19778 OF 2026

M/s.A V MallaiahChettiar and Son, Having its
Place of business at Old No.69, New No.
128, Ramasamy Street,Mannady, Chennai- 600
001.(IEC.AABFA3051C)

..Petitioner(s)

Vs

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

..Respondent(s)

Prayer:Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of writ of Certiorari to call for the records in and connected with the order -in-Original No.113407/ 2025 dated 02.06.2025 passed by the 1st respondent, 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 or pass.

For Petitioner(s):

Mr.B.Satish Sundar

For Respondent(s):

Ms.Anu Ganesan



Order

This Writ Petition has been filed against the exparte order passed by the 1st respondent, wherein the recovery amount of Rs.1,22,995/- was confirmed and quash the same.

2. Case of the petitioner is that the petitioner is a Partnership Firm engaged in the business of export of goods, and had exported goods under 10 shipping Bills during the period 2020 to 2022 and had availed Duty Drawback under the Customs and Central Excise Duties and Service Tax Drawback Rules, 2017. While so, on 16.02.2023, the 1st respondent issued a show cause notice, demanding recovery of drawback, amounting to Rs.1,22,995/- along with applicable interest on the ground that export proceeds pertaining to the above said 10 shipping bills were shown as pending/unrealized in the RBI-BRC module of ICES and thereby, the 1st respondent issued a personal hearing notice dated 30.01.2025 and the petitioner also appeared in person for the personal hearing on 08.02.2024. Subsequently, he was unable to attend all the hearings. Suddenly, on 02.06.2025, the 1st respondent passed the impugned order on an ex-parte basis, confirming recovery of Rs.1,22,995/-. Challenging the said impugned order, the present writ petition is filed.



3. Though very many grounds have been raised, learned counsel for the petitioner on instructions submitted that the petitioner may be permitted to deposit the entire demanded amount of Rs.1,22,995/- without any interest and after such deposit, the matter may be remanded to the respondents for fresh consideration and the petitioner shall be afforded an opportunity of personal hearing.

4. Learned counsel for the respondents has no serious objections for such an order being passed by this Court.

5. In view of the limited relief sought for by the petitioner, this Court without expressing any opinion on the merits of the matter, permits the petitioner to pay the entire demanded recovery amount of Rs.1,22,995/- within a period of two weeks from the date of receipt of a copy of this order. Upon such deposit being made, the matter shall stand remanded to the respondents for fresh consideration, wherein the petitioner shall be afforded an opportunity of personal hearing. Thereafter, the respondent shall reconsider the matter after hearing the petitioner and pass appropriate orders on merits and in accordance with law.



6. This Writ Petition is disposed of with the above observations. No costs.

Consequently connected miscellaneous petition is closed.

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Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

1. The Deputy Commissioner of Customs (BRC-(DBK), Office of the Commissioner of Customs, Chennai-IV, Custom House, 60, Rajaji Salai, Chennai- 600 001.
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M.DHANDAPANI J.

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