IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

CORAM

THE HON'BLE MR JUSTICE M.DHANDAPANI

W.P.No.19750 of 2026 &
WMP.No.21053 of 2026

M/s.Ganga Exports,
Sy. No. 329/1 &
D No.8-75-1/2,
Opp. State Bank of India,
Gandhi Nagar, Chiimakurthy
Village & Mandal, Prakasam,
Andhra Pradesh-523 226
Rep. by its Proprietor
Mr.Subbarao Bogineni

...Petitioner

Vs

The Deputy Commissioner of Customs
Custom House, No.60, Rajaji Salai,
Chennai-600 001

...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records connected with impugned exparte Order in Original No.112601/2025 dated 24.3.2025 passed by the respondent herein and quash the same for having been passed contrary to the statutory mandate and in gross violation to the principles of natural justice.

For Petitioner:	Mr.N.Viswanathan
For Respondent:	Ms.Anu Ganesan, JPC

ORDER

This is a petition filed by the petitioner seeking to quash the order dated 24.3.2025 passed by the respondent.

2. Heard the learned counsel for the petitioner and the learned Junior Panel Counsel accepting notice for the respondent.

3. The case of the petitioner is as follows:

(i) The petitioner is engaged in the business of exporting granite slabs from India through various ports including Chennai Port. The petitioner has been granted the required import export code from the year 2017 under the provisions of the Foreign Trade (Development & Regulations) Act and the relevant Rules and Regulations framed thereunder.

(ii) The respondent issued a notice dated 22.2.2023 to the petitioner to show cause as to why the amount paid as drawback to the petitioner against the relevant export of the goods should not be recovered together with interest in terms of Section 75(1) read with Section 75A(2) of the Customs Act, 1962 read with Rule 18 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 2023. According to the petitioner, it was never served on them as mandated under Section 153 of the Customs Act, 1962.

(iii) The respondent sent three letters intimating the date of personal hearing in order to grant an opportunity before passing the impugned order. Further according to the petitioner, they were never served on the petitioner in a manner known to law. The non service of both the show cause notice as well as the intimation letters had occasioned in the business address where they continued to receive various other communications.

(iv) When things stood thus, the Customs Authorities at Chennai observed that the petitioner had not responded either to the show cause notice or to the intimation letters for appearance and passed the impugned order after a lapse of two years of issuing the show cause notice dated 22.2.2023 by confirming that the demand for drawback amounting to Rs.7,42,948/- along with applicable interest apart from imposing a penalty of Rs.40,000/- on the petitioner invoking Section 117 of the Customs Act, 1962 without even ensuring the service of show cause notice as well as the intimation letters on the petitioner in terms of Section 153 of the Customs Act, 1962.

(v) The petitioner asserts that even the impugned order was not served on them though have been receiving all the postal communications at the business address. During the second week of January 2026, when a shipping bill filed in the name of the petitioner for the export of granite was attempted to be filed with the Chennai Customs, the Customs Broker handling the shipment informed the petitioner that the shipping bill was not accepted and allowed to be processed by the system administered by the Customs due to an alert issued against the petitioner's import export code for the reason that the petitioner had not remitted the dues as confirmed in the impugned order passed by the respondent. As the export was time bound and any failure to make the export would result in serious consequences, the petitioner made enquiries through the Customs Broker. However, the consignment was exported through the petitioner's sister concern.

(vi) The petitioner ascertained that the only remedy available to them is to file a statutory appeal against the impugned order. The Customs Broker of the petitioner was able to secure a copy of the show cause notice and the impugned ex parte order from the Customs Authorities during the fourth week of January 2026.

(vii) The petitioner, being a small entity based in Andhra Pradesh with multiple time bound exports lined up in the forthcoming weeks. The petitioner came to understand that it would not be possible for them to file the statutory appeal under Section 128 of the Customs Act, 1962. Hence having no other alternative, the petitioner is before this Court.

4. The learned counsel for the petitioner submitted that without providing an opportunity to the petitioner, the respondent passed the impugned exparte order and that therefore, this Court may set aside the same and remand the matter back to the respondent for a fresh consideration by fixing a reasonable time limit.

5. The learned Junior Panel Counsel appearing for the

respondent fairly submits that this Court may set aside the impugned ex parte order and remand the matter back to the respondent for a fresh consideration.

6. In view of the above, the impugned ex parte order dated 24.3.2025 is set aside and the writ petition is disposed of with a direction to the respondent to pass appropriate orders afresh on merits and in accordance with law within a period of six weeks from the date of receipt of a copy of this order, after affording an opportunity to the petitioner. The petitioner is also directed to cooperate with the enquiry. No costs. Consequently, the connected WMP is closed.

04-06-2026

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

To
The Deputy Commissioner of Customs
Custom House, No.60, Rajaji Salai,
Chennai-600 001

RLI/RS

M.DHANDAPANI,J

RLI

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