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W.P.No.26912 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **23.01.2026**

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THE HONOURABLE MR JUSTICE **ABDUL QUDDHOSE**

W.P.No.26912 of 2025

and

W.M.P.No.30229 of 2025

M/s.Irinave Weavers Industrial Co-operative,
Represented by its Secretary,
Mr.Anilkumar K,
Kecherithara, Kallisseri,
P.O. Irinave, Kannur – 670 301.

... Petitioner

vs.

1.The Assistant Commissioner of Customs (BRC-DBK),
Office of the Commissioner of Customs,
Chennai – IV,
Customs House,
No.60, Rajaji Bhavan,
Chennai – 600 001.

2.The Assistant Commissioner (Exports),
New Customs House,
Meenambakkam,
Chennai – 600 027.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, call for the records pertaining to the impugned Order-in-Original No.100799/2023 dated 09.02.2023 in F.No.S.Misc.2/1209/2016-BRC(DBK) passed by the 1st respondent and quash the same.



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For Petitioner : Mr.G.Derrick Sam
For Respondents : Mr.Revathi Manivannan
Senior Panel Counsel

ORDER

This Writ Petition has been filed challenging the impugned Order-in-Original, dated 09.02.2023 passed by the 1st respondent on the ground of violation of principles of natural justice.

2. The petitioner claims that they had realized the export proceeds in respect of 34 shipping bills in question within a time stipulated by the Reserve Bank of India. However, according to them, by total non-application of mind to the same, the impugned order-in-original has been passed confirming the demand for a sum of Rs.6,67,526/-, against the subject shipping bills under Rule 16 of the Customs and Central Excise Duties Drawback Rules, 1995 along with the applicable interest under Section 75A(2) of the Customs Act, 1952. The petitioner has also produced the supporting documents along with this writ petition to substantiate the petitioner's contention that they had realized export proceeds in respect of 34 shipping bills in question.



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3. In the counter filed by the respondents before this Court, in paragraph No.21, the respondents have submitted that for the 34 shipping bills, the petitioner did not produce BRCs to the respondents. At the same time, they have stated that if the petitioner produces proof to show that BRCs were submitted for the 34 shipping bills, the same requires additional scrutiny and therefore, in the interest of justice, this Court can interfere with the impugned order and remand the matter back to the adjudicating authority for fresh consideration on merits and in accordance with law.

4. The learned counsel for the petitioner, on instructions, submits that the petitioner is willing to produce all the documentary evidence to prove that the petitioner had in fact submitted all the BRCs for the subject 34 shipping bills earlier, provided the matter is remanded back to the 2nd respondent for fresh consideration on merits and in accordance with law.

5. In view of the categorical statement made by the petitioner that the petitioner had produced all the BRCs for the subject 34 shipping bills, and in view of the fact that the petitioner had also filed the supporting documents before this Court to substantiate the petitioner's contention



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that they had produced the BRCs for the 34 shipping bills, this Court, in the interest of justice, is inclined to remand the matter for fresh consideration by the very same respondent. This Court has also taken into consideration the statement made by the respondents in their counter affidavit agreeing for remand of the matter, provided the petitioner produces all the BRCs or produces documentary evidence to substantiate the petitioner's contention that they had submitted the BRCs for the 34 shipping bills earlier. Since the petitioner is willing to do the same as recorded supra, this Court has to necessarily quash the impugned order and remand the matter back to the very same respondent for fresh consideration on merits and in accordance with law, within a time frame to be fixed by this Court.

6. For the foregoing reasons, the impugned Order-in-Original, dated 09.02.2023 passed by the 1st respondent is hereby quashed and the matter is remanded back to the 1st respondent for fresh consideration on merits and in accordance with law. The petitioner is directed to submit a reply to the show cause notice sent by the respondents as disclosed in the impugned order-in-original, within a period of two (2) weeks from the date of receipt of a copy of this order. On receipt of the said reply within



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the stipulated time, the 1st respondent shall pass final orders, on merits and in accordance with law, after affording personal hearings to the petitioner and after giving due consideration to the objections raised by the petitioner, within a period of three (3) months thereafter.

7. With the aforesaid directions, this Writ Petition is disposed of.

No Costs. Consequently, the connected miscellaneous petition is closed.

23.01.2026

Index : Yes/No
Speaking Order : Yes / No
Neutral Citation Case: Yes / No
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To

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ABDUL QUDDHOSE. J.

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