IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.02.2026

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THE HONOURABLE MR.JUSTICE P.VELMURUGAN

AND

THE HONOURABLE MR.JUSTICE M.JOTHIRAMAN

C.M.P.Nos.20362 to 20364 of 2023
in
W.A.Nos.773, 771 and 774 of 2022

1. The Commissioner of Customs (Exports),
O/o. The Commissioner of the Customs (Exports),
No.33, Customs House,
Rajaji Salai, Chennai – 600 001.

2. The Assistant Commissioner of the Customs (Exports),
No.33, Customs House,
Rajaji Salai, Chennai – 600 001.

3. Central Board of Indirect Taxes and Customs,
(Drawback Division),
Ministry of Finance, Department of Revenue,
New Delhi. ... Petitioners/Appellants in all C.M.Ps

Vs.

M/s.K.H.Exports India Pvt. Ltd.,
K.H.Centre,15/2, College Road,

Nungambakkam, Chennai – 600 006,
Rep.by its Managing Director,
M.Abdul Wahab ... Respondent in all C.M.Ps

Common Prayer:- Civil Miscellaneous Petitions filed under Section 151 C.P.C. to modify the order dated 30.03.2022 in W.A.Nos.773, 771 and 774 of 2022, by directing the Chief Commissioner of Customs to appoint a Common Adjudicating Authority, in the rank of Principal Commissioner / Commissioner of Customs to pass orders on the application of the respondent within a specified period.

For Petitioners in all C.M.Ps	:	Mr. M.Santhana Raman for P1 Mr.Rajendran Raghavan SPP for P2
For Respondents in all C.M.Ps	:	Mr.C.Manishankar Senior Counsel for Mr.S.Arun Prasad

COMMON ORDER

(Order of the Court was made by P.VELMURUGAN, J.)

These Civil Miscellaneous Petitions have been filed to modify the judgment dated 30.03.2022 in W.A.Nos.773, 771 and 774 of 2022, by directing the Chief Commissioner of Customs to appoint a Common Adjudicating Authority, in the rank of Principal Commissioner /

Commissioner of Customs to pass orders on the application of the respondent within a specified period.

2. Heard the learned counsel on either side and perused the materials available on record.

3. The learned counsel for the petitioners/appellants submitted that this Court while passing the judgment dated 30.03.2022 in W.A.Nos.771, 773 and 774 of 2022, directed that the application of the respondent seeking duty drawback, be placed before an independent officer in the rank of Chief Commissioner, within a period of two weeks from the date of receipt of a copy of this order. The learned counsel further submitted that the Chief Commissioner of Customs, is not the competent adjudicating authority to pass orders on the respondent's application. According to the learned counsel, an officer in the rank of Principal Commissioner of Customs or the Commissioner of Customs alone is the competent authority to pass orders on the said application. Hence, a modification of the earlier direction is sought.

4. Considering the above submission, paragraph No.12 of judgment dated 30.03.2022 in W.A.Nos.771, 773 and 774 of 2022 shall stand modified as follows:

> *" 12. Therefore, in order to give quietus to the issue involved herein and meet the ends of justice, we direct that the application of the respondent seeking duty drawback, be placed before an independent officer in the rank of Principal Commissioner of Customs/ Commissioner of Customs, forthwith. The said officer shall re-visit the issue relating to the eligibility of the respondent and decide the same, on merits and in accordance with law, after affording opportunity of hearing to them. The respondent is also permitted to submit all the documentary evidence in support of their claim to the officer concerned, upon intimation. The officer concerned shall complete the entire exercise of passing the appropriate orders, without being influenced by the observations, if any, made by the third appellant-Board, within a period of four weeks from the date of receipt of a copy of this order."*

5. All other observations made in the earlier order, shall remain intact. The Registry is directed to issue a fresh order copy.

[P.V.,J.] **[M.J.R.,J.]**
13.02.2026

Index: Yes/No
Neutral Citation: Yes/No
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P.VELMURUGAN, J.,
AND

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