IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-02-2026

CORAM

THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE

WP No. 49450 of 2025
AND
WMP NO. 55248 OF 2025

KKSK International LLP,
Rep By Its Designated Partner,
Sarfraz Akheel Ahamed Sheik,
530, Chunnambu Oodai, Bhavani Main Road
Erode, Tamil Nadu 638 005.

Petitioner(s)

Vs

1.The Commissioner Of Customs (Exports),
Customs House,
No 60, Rajaji Salai, Chennai 600 001.

2.The Assistant Commissioner Of Customs,
(Drawback Section)
Export Commissionerate,
Customs House No 60, Rajaji Salai,
Chennai 600 001.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, to call for and quash the Order-in-Original No.115280 / 2025 dated 26.09.2025 (hereinafter referred to as "the impugned order") passed by the 2nd respondent as the same is 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 and consequently direct the respondents to release the withheld drawback amount of Rs.1,86,723/- (Rupees One lakh Eighty Six Thousand Seven Hundred Twenty Three only) pertaining to shipping Bill No.8721479 dated 24.03.2023.

For Petitioner(s): Mr.B.Satish Sundar

For Respondent(s): Mr.J.Vasu,
Junior Panel counsel

ORDER

This writ petition has been filed challenging the impugned order-in-original dated 26.09.2025, passed by the 2nd respondent, rejecting the petitioner's request for payment of duty drawback amount of Rs.1,86,723/-, pertaining to the shipping bill more fully disclosed in the prayer to this writ petition.

2.The petitioner has challenged the impugned order-in-original on the ground of violation of principles of natural justice. Learned counsel for the petitioner drew the attention of this Court to the replies sent by the petitioner to the show cause notice dated 16.06.2025, issued by the 2nd respondent. He also drew the attention of this Court to the impugned order-in-original and would submit that the replies sent by the petitioner, which have been enclosed along with this writ petition have not been considered by the respondents though the replies were duly acknowledged by the Customs Department as seen from their office seal found in those replies.

3.The petitioner had also participated in the personal hearing. However, in the impugned order-in-original, the representations made by the petitioner during the personal hearing were not recorded. The duty drawback amount claimed by the petitioner is a sum of Rs.1,86,723/- for the subject shipping bills more fully disclosed in the prayer to this writ petition.

4.Since this Court finds from the impugned order-in-original that the replies sent by the petitioner which have been filed along with the documents to this writ petition have not been considered by the 2nd respondent, this Court is of the considered view that, the impugned order-in-original has been passed in violation of principles of natural justice and it is not a speaking order with regard to the contentions raised by the petitioner in their replies sent by them to the 2nd respondent.

5.The petitioner categorically contends before this Court that all the bank realisation certificates for the subject shipping bills are very much available and if the same was considered by the respondents, the petitioner will be entitled for the payment of duty the drawback amount.

6.In view of the supporting documents filed by the petitioner before this Court to substantiate their claim that the impugned order-in-original had been passed in violation of principles of natural justice, this Court is inclined to quash the impugned order-in-original and remand the matter for fresh consideration by the 2nd respondent, on merits and in accordance with law on the petitioner's representation seeking for payment of the duty drawback claim.

7.This Court is not expressing any opinion on the merits of the petitioner's representation seeking for payment of duty drawback claim.

8.For the foregoing reasons, the impugned order-in-original dated 26.09.2025 passed by the 2nd respondent is hereby quashed and the matter is remanded back to the 2nd respondent for fresh consideration, on merits and in accordance with law, within a time frame to be fixed by this Court. The 2nd respondent shall pass final orders, after affording adequate personal hearings to the petitioner, by adhering to the principles of natural justice, within a period of twelve (12) weeks from the date of receipt of a copy of this order.

9.With the aforesaid directions, this writ petition is disposed of. No costs.

04-02-2026

rst

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

To

1.The Commissioner Of Customs (Exports),
Customs House No 60, Rajaji Salai,
Chennai 600 001.

2.The Assistant Commissioner Of Customs,
(Drawback Section)
Export Commissionerate, Customs House,
No 60, Rajaji Salai, Chennai 600 001.

ABDUL QUDDHOSE J.

rst

WP No. 49450 of 2025

04-02-2026