



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-01-2026

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THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE

WP No. 1040 of 2026 AND WMP NO.1212 OF 2026

M/s BBK Leathers (P) Ltd
Represented by Na. baskaran, managing
Director

Petitioner(s)

Vs

1. Joint Commissioner of customs
Office of the principal commissioner of
Customs (Air Cargo) New Customs
House, Chennai VII Commissionerate
Air Cargo Complex, Meenambakkam,
Chennai 600 027

2. Deputy Commissioner of customs
(Drawback-Air)
Office of the principal commissioner of
Customs (Air Cargo) New Custom
House, Chennai VII commissionerate
Air Cargo Complex, Meenambakkam,
Chennai 600 027

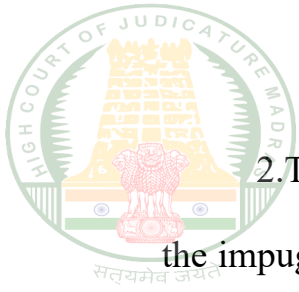
Respondent(s)

For Petitioner(s): Ms V.Pramila

For Respondent(s): Mr.J.Vasu, JPC

ORDER

This writ petition has been filed, challenging the impugned show cause notice dated 21.10.2025 on the ground that the same has been issued with an inordinate delay.



2.The petitioner had completed the export, which is the subject matter of the impugned show cause notice in the year 2017 itself. Now, based on an audit objection, the impugned show cause notice has been issued on 21.10.2025, after a lapse of almost 8 years. In similar matters, in cases where show cause notices were issued with an inordinate delay, this Court had entertained the writ petitions and had granted an order of interim stay.

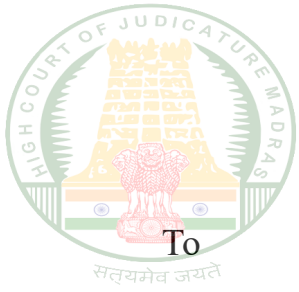
3.Learned counsel for the petitioner places on record the said orders passed by this Court.

4.Since a prima facie case has been made out by the petitioner for the grant of an order of interim stay of the operation of the impugned show cause notice dated 21.10.2025, this Court is granting an order of interim stay of the operation of the impugned show cause notice dated 21.10.2025 until further orders.

5.Mr.J.Vasu, learned Junior Panel Counsel accepts notice on behalf of the respondents. He seeks time to file counter. Post the matter for counter and disposal on 16.02.2026.

21-01-2026

vga



To

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ABDUL QUDDHOSE J.

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