



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-04-2026

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THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

**WP No. 13491 of 2026
and
WMP Nos.14744 and 14746 of 2026**

M/s. N J Sourcing Services,
Represented by its Managing Partner,
R.Nagamanickam,
130/6, Mahilampoo Apartments,
Chinnammal Street Extension,
K.K.Puram,
Coimbatore- 641 037

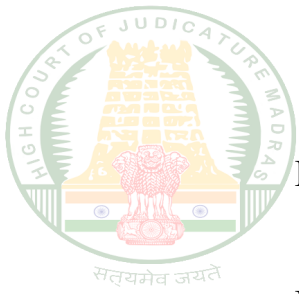
..Petitioner

Vs

1. Assistant Commissioner
O/o. Commissioner of Customs,
Customs House, New Harbour Estate,
Tuticorin 628 004.
2. Commissioner of Customs (Appeals),
No.1, Williams Road,
Cantonment,
Trichy 620 001.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorarified Mandamus, calling for records pertaining to order bearing Ref. No. C.No.VIII/ 20/ 3436/ 2021- BRC in Order in Original No. 606/ 2023- BRC dated 30.03.2023 issued by first respondent, quash the same and consequently direct 1st respondent to pass a fresh order on merits considering the petitioners reply dated 13.06.2021 and 14.06.2021 after giving a personal hearing within a time frame fixed by this court.



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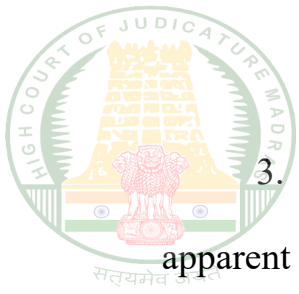
For Petitioner : Mrs.M.N. Sumathy

For Respondents : Mr.J.Harikrishnan
Standing Counsel

ORDER

The present writ petition is filed challenging impugned order dated 30.03.2023, whereby duty drawback sanctioned to petitioner/exporter was sought to be recovered on the premise that petitioner has failed to furnish Bank Realisation Certificates (BRC) proving realization of export proceeds.

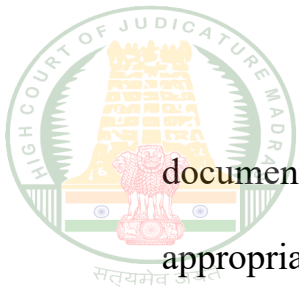
2. The short ground on which the challenge is made is that despite the fact that petitioner had filed their reply in response to their notice on 13.06.2021, wherein it is *inter alia* stated that petitioner was suffering from a brain Hemorrhage and that proof of receipt of export proceeds have already been furnished and the same was being forwarded once again, however, the impugned order finds that petitioner has not submitted any reply to show cause notice.



3. Learned counsel for petitioner would submit that this is an error apparent on the face of the record inasmuch reply filed has not even been taken into account while passing impugned order. He would also submit that petitioner is a senior citizen and has serious medical ailments and has also produced medical certificates to show that he suffers from Brain Hemorrhage and therefore, there has been some delay in approaching this Court. He would however submit that there cannot be two views about the fact that impugned order is made in gross violation of principles of natural justice.

4. Learned Standing Counsel for respondents would submit that impugned order came to be passed only after the reply was submitted and was also taken into account, However, when it was pointed out that impugned order itself records that no reply was submitted, which is contrary to material on record and therefore, this Court is inclined to remand the matter back to adjudicating authority for a fresh consideration, he would submit that petitioner may submit their objections along with BRC within a stipulated time.

5. In that view of the matter, this Court is inclined to set aside impugned order dated 30.03.2023. Petitioner shall submit its response along with BRC challan and other documents in support of their claim that exports proceeds have in fact been realised, within a period of two weeks from the date of receipt of a copy of this order. If any such reply is filed along with relevant



documentary evidence, respondents shall consider the same and pass appropriate orders, after affording petitioner an opportunity of hearing, within a period of eight weeks thereafter. No costs. Connected miscellaneous petitions are closed.

09-04-2026

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

MRN

To

1. Assistant Commissioner
O/o. Commissioner of Customs,
Customs House, New Harbour Estate,
Tuticorin-628 004.
2. Commissioner of Customs (Appeals),
No.1, Williams Road,
Cantonment,
Trichy 620 001.



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MOHAMMED SHAFFIQ, J.

MRN

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