



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-04-2026

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THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

WP No. 11926 of 2026

and

WMP No.13013 of 2026

M/s. S.M. Apparels Private Limited,
Having its Registered Office at No.16,
Vellaiyan Street, Kotturpuram,
Chennai-600 085,
represented by its Director,
Mr.Vijay Madhav Pal.

..Petitioner

Vs

1. THE PRINCIPAL COMMISSIONER of
Customs (Air Cargo) Chennai-VII,
Commissonerate New Customs,
Houses, Air Cargo Complex,
Meenambakkam, Chennai-600 027.
2. The Deputy Commissioner of
Customs (Drawback-AIR) Chennai-VII,
Commissonerate, New Customs,
Houses, Air Cargo Complex,
Meenambakkam, Chennai-600 027

..Respondents

For Petitioner : B.Satish Sundar

For Respondents : Mr.K.S.Ramasamy,
Senior Standing Counsel



ORDER

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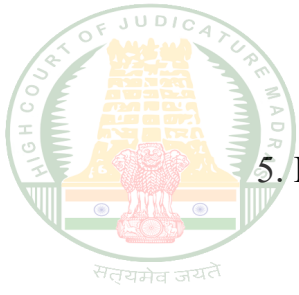
The present writ petition is filed challenging the impugned order dated 30.11.2022 *inter alia* on the following grounds:

a) Neither the impugned order nor the show cause notice was served on the petitioner;

b) Learned counsel for the petitioner would submit that assuming there has been a valid service, the impugned proceedings may be bad on the ground of being arbitrary inasmuch as it seeks to recover duty drawback allegedly claimed during the period 2004 to 2007 i.e. almost 11 years since the alleged duty drawback was claimed in terms of show cause notice and if one tested vis-a-vis the order, it is almost after 15 years, he would thus submit that the entire proceedings suffers from the vice of being unreasonable and thereby offends Article 14 of the Constitution of India.

3. Since *prima facie* case has been made out, there shall be an order of interim stay till 20.04.2026.

4. In the meanwhile, Mr.K.S.Ramasamy, learned Senior Standing Counsel would want to take instructions.



5. Post on 20.04.2026.

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Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

MRN

To

1. THE PRINCIPAL COMMISSIONER of
Customs (Air Cargo) Chennai-VII,
Commissonerate New Customs,
Houses, Air Cargo Complex,
Meenambakkam, Chennai-600 027.
2. The Deputy Commissioner of
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MOHAMMED SHAFFIQ, J.

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