



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-04-2026

CORAM

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THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

**WP No. 11926 of 2026
and WMP Nos.13012 and 13013 of 2026**

M/s. Sm. 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(s)

Vs

1. The Principal Commissioner of
Customs (Air Cargo),
Chennai-VII Commisssonerate,
New Customs Hous, Air Cargo Complex,
Meenambakkam, Chennai-600 027.
2. The Deputy Commissioner of
Customs (Drawback-AIR),
Chennai-VII Commisssonerate,
New Custom House, Air Cargo Complex,
Meenambakkam, Chennai-600 027.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records in and connected with the Order in-Original No.1069/2022-AIR dated 30.11.2022 passed by the 2nd Respondent quash the same as being arbitrary and time barred besides passed in violation of the principles of natural justice.

For Petitioner(s): M.Harri Viswanaath

For Respondent(s): Mr.K.S.Ramasamy
Senior Standing Counsel



ORDER

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2. Interim order already granted by this Court is extended till then.

30-04-2026

jv

To

1. The Principal Commissioner of
Customs (Air Cargo),
Chennai-VII Commissonerate,
New Customs Hous, Air Cargo Complex,
Meenambakkam, Chennai-600 027.

2. The Deputy Commissioner of
Customs (Drawback-AIR),
Chennai-VII Commissonerate,
New Custom House, Air Cargo Complex,
Meenambakkam, Chennai-600 027.



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MOHAMMED SHAFFIQ, J.

jv

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