



W.P.No.28064 of 2025

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.01.2026

CORAM

THE HONOURABLE MR JUSTICE **ABDUL QUDDHOSE**

W.P.No.28064 of 2025

and

W.M.P.No.31471 of 2025

M/s.Balaji Garments,
12-A, Seeyangadu, A.K. Nagar,
Karumarampalayam, Mannarai Post,
Tirupur – 641 607,
Rep. By its Partner Shri K.S.Suresh

... Petitioner

vs.

The Joint Commissioner of Customs,
Office of The Principal Commissioner of Customs,
Export Commissionerate, No.60, Rajaji Salai,
Custom House, Chennai – 600 001.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order in Original No.113920/2025 dated 14.07.2025 passed by the respondent herein and quash the same, in so far as, the said impugned order had been passed, without jurisdiction, authority of law, a non- speaking order and in clear violation to the principles of natural justice.

For Petitioner : Mr.S.Baskaran
For Respondents : Mr.R.P.Pragadish
Standing Counsel



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ORDER

This Writ Petition has been filed challenging the impugned order-in-original, dated 14.07.2025 passed by the respondent on the ground of violation of the principles of natural justice.

2. The petitioner has challenged the impugned order-in-original on the ground that they did not receive any show cause notice and that they were not provided with any opportunity of personal hearing by the respondent prior to the passing of the impugned order-in-original. The petitioner claims that all the notices that were sent by the respondent as reflected in the impugned order-in-original, were sent to the old address of the petitioner and were never sent to the registered address of the petitioner as modified in the IEC code as well as the GST registration certificate. The petitioner has also filed supporting documents before this Court for the purpose of establishing that they did not receive the show cause notice and personal hearing notices from the respondent as reflected in the impugned order-in-original. The documents filed by the petitioner along with this writ petition are as follows :-



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- (a) Updated IEC code
- (b) GST certificate
- (c) BRC issued by the DGFT

3. As seen from the aforementioned documents, the petitioner has changed its registered address. However, as seen from the show cause notice as well as the personal hearing notices said to have been sent by the respondent to the petitioner, which is reflected in the impugned order-in-original, the same has been sent to the old address of the petitioner.

4. A counter affidavit has been filed by the respondent before this Court reiterating the contents of the impugned order-in-original. They also state that the petitioner was very well aware of the impugned proceedings as well as the show cause notice sent by the respondent as reflected in the impugned order-in-original. However, before this Court, the respondent has not produced any documentary evidence to prove that the petitioner had in fact received the show cause notice and the personal hearing notices sent by the respondent as reflected in the impugned order-in-original. They ought to have filed the acknowledgement cards/receipts from the petitioner to prove that the petitioner had in fact received the



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show cause notice as well as the personal hearing notices reflected in the impugned order-in-original. Having not filed the same, this Court has to accept the contention of the petitioner that they did not receive the show cause notice as well as the personal hearing notices reflected in the impugned order-in-original, that too, when the petitioner has produced documents before this Court, which clearly evidences that the petitioner has changed its address from the address reflected in the impugned order-in-original as well as the address reflected in the show cause notice as well as the personal hearing notices.

5. For the foregoing reasons, this Court is of the considered view that the impugned order-in-original has been passed in violation of the principles of natural justice and therefore, the same has to be quashed by this Court and the matter has to be remanded back to the very same respondent for fresh consideration on merits and in accordance with law, after providing sufficient opportunities to the petitioner to raise all objections and by adhering to the principles of natural justice, within a time frame to be fixed by this Court.



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6. Accordingly, the impugned order-in-original, dated 14.07.2025 passed by the respondent is hereby quashed and the matter is remanded back to the respondent for fresh consideration. The respondent shall pass final orders, on merits and in accordance with law, by following the due procedure established under law and by adhering to the principles of natural justice and by affording personal hearings to the petitioner, within a period of six (6) months from the date of receipt of a copy of this order.

7. With the aforesaid direction, this Writ Petition is disposed of. No Costs. Consequently, the connected miscellaneous petition is closed.

21.01.2026
(2/2)

Index : Yes/No
Speaking Order : Yes / No
Neutral Citation Case: Yes / No
sp

To

The Joint Commissioner of Customs,
Office of The Principal Commissioner of Customs,
Export Commissionerate, No.60, Rajaji Salai,
Custom House, Chennai – 600 001.



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ABDUL QUDDHOSE. J.

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in

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ABDUL QUDDHOSE, J.

Dispensed with for the present.

21.01.2026

sp

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