



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-03-2026

CORAM

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

**WP No. 30437 of 2025
and WMP.Nos.34125 & 34126 of 2025**

M/s.Podder Granites
Rep. By Its Authorised Representative
Vns Bhaskar
No.2-2-24/A/BL/ 38,
Bagh Amberpet, Amberpet,
Hyderabad-500 013.

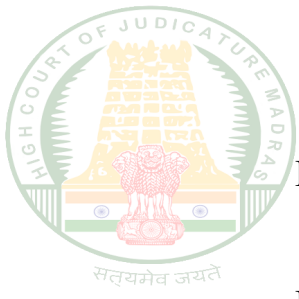
..Petitioner(s)

Vs

1. The Deputy Commissioner Of Customs
BRC-DRK,
Office Of The Commissioner Of Customs,
Chennai-IV,
Seemashukla Bhavan,
60 Rajaji Salai,
Chennai-600 001.
2. The Commissioner Of Customs
Chennai-IV,
Seemashukla Bhavan,
60 Rajaji Salai,
Chennai-600 001.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, seeking to issue a Writ of Certiorarified Mandamus, calling for the proceedings in Order-in-Original No.83894 of 2021 dated 16.04.2021 on the file of 1st respondent and quash the same as illegal, incompetent arbitrary and time-barred and further direct the respondents not to take any coercive steps or recovery pursuant to the impugned order.



For Petitioner(s):

R.Abirami

For Respondent(s):

Mr. B.Sivaraman
Junior Standing Counsel

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ORDER

This Writ Petition is filed challenging the Order-in-Original dated 16.04.2021 passed by the first respondent, whereby recovery of availed drawback was confirmed to the extent of Rs.11,83,596/-.

2. The short ground of challenge is that petitioner was not issued with a Show cause notice before the impugned order came to be passed. To a pointed question to the learned Junior Standing Counsel appearing on behalf of the respondents, as to whether notice has been issued to petitioner and, if so, whether there was any material to show that there had been valid service of notice, it was fairly submitted that there was no material available to evidence such valid service.

3. In that view of the matter, this Court is inclined to set aside the impugned order dated 16.04.2021, with liberty to petitioner to treat the impugned order as a Show cause notice and submit their objection to the same within a period of two (2) weeks from the date of receipt of a copy of this order. On such submission, after affording petitioner a reasonable opportunity of



hearing, the respondent concerned shall pass appropriate orders in accordance with law. Learned counsel for petitioner agreed to the same.

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4. Accordingly, this Writ Petition stands disposed of. No Costs.

Consequently, connected miscellaneous petitions are closed.

18-03-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

ANU

To

1. The Deputy Commissioner Of Customs
BRC-DRK,
Office Of The Commissioner Of Customs,
Chennai-IV,
Seemashukla Bhavan,
60 Rajaji Salai,
Chennai-600 001.
2. The Commissioner Of Customs
Chennai-IV,
Seemashukla Bhavan,
60 Rajaji Salai,
Chennai-600 001.



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MOHAMMED SHAFFIQ, J.

ANU

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