



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-03-2026

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THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

**WP No. 36590 of 2024
and WMP.Nos.39456 & 39458 of 2024**

Tromboo Trading Company Pvt, Ltd,
Rep. By Mushtaq Ahamed Tromboo,
Managing Director, H.No. 85,
Sub Lane-5, Alamadar Colony,
Rawalpura, Srinagar-190005.

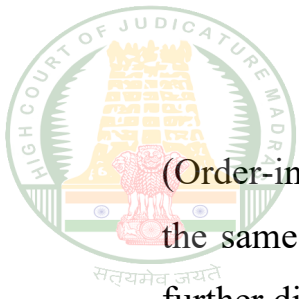
..Petitioner(s)

Vs

1. The Deputy Commissioner Of Customs,
(BRC-DBK),
O/o.The Commissioner Of Customs,
No. 60,Rajajisalai, Customs House,
Chennai -600 001.
2. The Commissioner Of Customs,
Export Commisisonerate,
No. 60, Rajaji Salai, Customs House,
Chennai -600001.
3. The Assistant Commissioner Of Customs,
(arrear Recovery Cell), No. 60, Rajaji Salai,
Customs House, Chennai -IV,
Chennai -600 001.
4. Special Tahsildar/ Asst. Collector, 1st Class)
Recoveries, Kashmir Province,
Srinagar, Kashmir.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India,
seeking to issue a Writ of Certiorarified Mandamus, calling for the records of
the Respondent No.1 in his proceeding F.No.S.Misc.55/2019-PTII-BRC DBK



(Order-in-Original No. 72876/2019), dated 25.11.2019 and quash the same as the same is barred by limitation, violation of principles of natural justice, and further direct the Respondents Nos.1 to 3 to initiate steps to cancel the Recovery Notice No.1393/STR/2024 dated 31.07.2024 of the 4th Respondent.

For Petitioner(s): Mr.K.Chandrasekaran

For Respondent(s): Mr.S.M.Deenadayalan
Senior Counsel for R1 to R3

ORDER

This Writ Petition is filed challenging the order-in-original No.72876/2019 dated 25.11.2019 passed by the first respondent and consequently, direct the respondents 1 to 3 to initiate steps to cancel the Recovery Notice No.1393/STR/2024 dated 31.07.2024 of the fourth respondent.

2. It is submitted by the learned counsel for petitioner that both the Show cause notice as well as the impugned order had been served on the old address, namely, at 2nd Floor, Momin Complex, Air Port Road, Hyderpora, Srinagar, Kashmir J&K 190014, although petitioner had intimated the change of address as early as on 13.05.2014. He would also submit that the impugned demands have been raised for recovery of the drawback only on the premise that the BRC Challans had not been furnished. However, according to the petitioner, the BRCs had been duly furnished as early as on 28.06.2010 and again on 02.09.2013. He would further submit that the impugned proceedings are



anyway barred by limitation.

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3. This Court finds that none of the aforesaid issues have been adjudicated upon by the Adjudicating Authority. In that view of the matter, the order-in-original dated 25.11.2019 is remanded back to the Adjudicating Authority for examining the question of limitation as a preliminary issue. It is open to the petitioner to put forth all his contentions along with relevant documentary evidence within a period of two (2) weeks from the date of receipt of a copy of this order, and the respondent Authority shall thereafter decide the matter and pass orders afresh in accordance with law within a period of four weeks thereafter.

4. In view of the above direction, this Writ Petition stands disposed of. No Costs. Consequently, connected miscellaneous petitions are closed.

16-03-2026

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

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MOHAMMED SHAFFIQ, J.

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