



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-09-2026

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THE HON'BLE MR.JUSTICE HEMANT CHANDANGOUDAR

WP No. 25998 of 2026

and

W.M.P.Nos.28388 & 30577 of 2026

M/s.Routetomarket Media India Pvt Ltd.,
(IEC AAICR6501Q)
Gandhi Bazaar, Above Food World,
Bangalore, Bangalore Urban,
Karnataka-560 004.

..Petitioner(s)

Vs

The Deputy Commissioner of Customs
(BRC-DBK)
Custom House, No.60, Rajaji Salai,
Chennai-600 001.

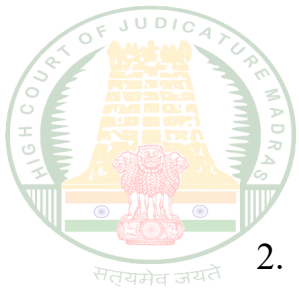
..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India seeking a writ of Certiorari, calling for the records connected with impugned exparte order in original No.112305/ 2025 dated 17.03.2025 passed by the respondent herein and to quash the same for having been passed contrary to the statutory mandate and in gross violation to the principles of natural justice.

For Petitioner(s):	Mr.N.Viswanathan
For Respondent(s):	Mr.J.Harikrishna Panel Counsel

ORDER

The petitioner challenges the Order-in-Original No.112305/2025 dated 17.03.2025 passed by the respondent

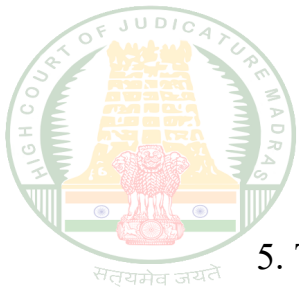


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2. The petitioner states that it exported certain electronic goods to the different importers under seven shipping bills during the period from August 2021 to March 2022 and availed the benefit of the duty drawback scheme. Proceedings were initiated under Section 75(1) of the Customs Act, 1962, read with Rule 16A(1) of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, and Rule 18(1) of the Customs and Central Excise Duty Drawback Rules, 2017, on the ground that the petitioner had failed to realise the export sale proceeds within the prescribed period under the Foreign Exchange Management Act, 1999.

3. The petitioner contends that it did not receive the show cause notice and that the impugned order was passed without providing an opportunity of hearing.

4. In reply, the learned Panel Counsel for the respondent submits that the show cause notice was issued to the petitioner at the address furnished in the relevant documents and that several opportunities were given to the petitioner. However, the petitioner failed to avail of those opportunities. Therefore, according to the learned State Counsel, the Adjudicating Authority rightly passed the impugned order based on the materials available on record, and the same does not call for interference.



5. The submissions of the learned counsel appearing for both parties have been considered.

6. The petitioner has not placed any material on record to substantiate its claim that the show cause notice was not received. Though an opportunity was provided, the petitioner failed to avail of the same. However, the petitioner has produced copies of receipts issued by the Ministry of Commerce, Directorate General of Foreign Trade, showing that the export sale proceeds were realised. If the impugned order is sustained, the petitioner would suffer monetary loss, particularly when it claims to be in possession of the said receipts.

7. On the other hand, no prejudice would be caused to the respondents if one more opportunity is given to the petitioner to substantiate its claim. On this ground, the impugned order is liable to be set aside.

8. Accordingly, the Writ Petition is allowed. The impugned order dated 17.03.2025 passed by the respondent is set aside.

9. The matter is remitted to the respondent for fresh consideration. The respondent shall provide an opportunity of hearing to the petitioner, consider all the documents produced by the petitioner, and pass appropriate orders in



accordance with law within a period of two (2) months from the date of receipt of a copy of this order. The respondent shall issue notice to the address furnished by the petitioner in the cause title of this Writ Petition. The petitioner shall also update its address before the appropriate authority.

10. Consequently, the connected miscellaneous petitions are closed.

There shall be no order as to costs.

10-09-2026

Speaking / Non-speaking order

Neutral Citation : Yes / No

Index : Yes / No

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To

The Deputy Commissioner of Customs
(BRC-DBK)

Custom House, No.60, Rajaji Salai,
Chennai-600 001.



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HEMANT CHANDANGOUDAR, J.

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