

W.P.Nos.15215, 15217 & 15220 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED: 10.07.2026

CORAM

THE HONOURABLE MR.JUSTICE HEMANT CHANDANGOUDAR

W.P.Nos.15215, 15217 & 15220 of 2023

and WMP.Nos.14723, 14726, 14727,

14728, 14730, 14731, 14734,

14735 & 14736 of 2023

M/s.SVS Oils Mills

Represented by its Partner

Mr.V.C.Thiyagarajan

No.11, Thiruvottiyur High Road

Chennai 600 019.

...Petitioner in W.P.No.15215/2023

M/s.Shakthi Oil Refineries

Represented by its Partner

Mr.V.R.Jayakumaran

No.61/1, Madhavaram High Road

Grantlyon, Chennai 600 052.

...Petitioner in W.P.No.15217/2023

M/s.Sri.Venkateswara Food Processing Industries

Authorised Represented to Mr.B.Surya

182/1 Karukkampalayam Colony

Vaikkalmedu, Pichandampalayam Post

Perundurai, Erode Taluk

Tamil Nadu 638 052.

...Petitioner in W.P.No.15220/2023



W.P.Nos.15215, 15217 & 15220 of 2023

Vs.

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1.Union of India

Rep. by its Secretary, Ministry of Finance,
Government of India,
New Delhi-110 001.

2.The Commissioner of Customs (Imports)

Customs House, 60, Rajaji Salai,
Chennai 600 001.

3.The Deputy Commissioner of Customs (Gr.1)

Import Commissionerate,
Customs House, 60, Rajaji Salai,
Chennai 600 001.

Respondent(s)

Prayer in W.P.No.15215/2023: This Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned Customs Exemption Notification No.30/2022-Cus dated 24.05.2022 as amended vide Notification No.15/2023-Cus dated 03.03.2023 issued by the 1st respondent and quash the same to the extent it seeks to deny the exemption benefit for goods where bill of lading is issued on or before 31.03.2023 and where goods are imported on or before 30.06.2023 and further direct the 2nd and 3rd respondent to extend the benefit of Customs Exemption Notification No.30/2022-Cus dated 24.05.2022 in respect of the goods imported by the petitioner under the TRQ authorization No.0111004929 dated 05.07.2022 allotted to them for the FY 2022-23 in terms of DGFT Public Notice No.60/2015-20 dated 01.03.2023.



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Prayer in W.P.No.15217/2023: This Writ Petition filed under Article 226 of the

Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned Customs Exemption Notification No.30/2022-Cus dated 24.05.2022 as amended vide Notification No.15/2023-Cus dated 03.03.2023 issued by the 1st respondent and quash the same to the extent it seeks to deny the exemption benefit for goods where bill of lading is issued on or before 31.03.2023 and where goods are imported on or before 30.06.2023 and further direct the 2nd and 3rd respondent to extend the benefit of Customs Exemption Notification No.30/2022-Cus dated 24.05.2022 in respect of the goods imported by the petitioner under the TRQ authorization No.0111004889 dated 05.07.2022 allotted to them for the FY 2022-23 in terms of DGFT Public Notice No.60/2015-20 dated 01.03.2023.

Prayer in W.P.No.15220/2023: This Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned Customs Exemption Notification No.30/2022-Cus dated 24.05.2022 as amended vide Notification No.15/2023-Cus dated 03.03.2023 issued by the 1st respondent and quash the same to the extent it seeks to deny the exemption benefit for goods where bill of lading is issued on or before 31.03.2023 and where goods are imported on or before 30.06.2023 and further direct the 2nd and 3rd respondent to extend the benefit of Customs Exemption Notification No.30/2022-Cus dated 24.05.2022 in respect of the goods imported by the petitioner under the TRQ authorization No.0111004937 dated 19.07.2022 allotted to them for the FY 2022-23 in terms of DGFT Public Notice No.60/2015-20 dated 01.03.2023.



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For Petitioners in
all W.P.Nos.

: Mr.Hari Radhakrishnan

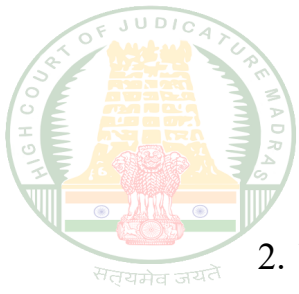
For Respondents
in all W.P.Nos.

: Mr.K.Subbu Ranga Bharathi
(CGC) for R1

Mr.Rajendran Raghavan for R2 & R3
Senior Panel Counsel

COMMON ORDER

These Writ Petitions have been filed seeking a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned Customs Exemption Notification No.30/ 2022-Cus dated 24.05.2022 as amended vide Notification No.15/2023-Cus dated 03.03.2023 issued by the 1st respondent and quash the same to the extent it seeks to deny the exemption benefit for goods where bill of lading is issued on or before 31.03.2023 and where goods are imported on or before 30.06.2023 and further direct the 2nd and 3rd respondent to extend the benefit of Customs Exemption Notification No.30/2022-Cus dated 24.05.2022 in respect of the goods imported by the petitioner under the TRQ authorization Nos.0111004929, 0111004889 & 0111004937 respectively dated 05.07.2022 and 19.07.2022 allotted to them for the FY 2022-23 in terms of DGFT Public Notice No.60/2015-20 dated 01.03.2023.



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2. When the matters were taken up for hearing, learned counsel for the petitioners submitted that, in view of the subsequent developments, the relief sought for in these Writ Petitions no longer survives for consideration. It was submitted that, by virtue of the subsequent amendment to the notification dated 10.05.2023, the benefit of the concessional rate of Basic Customs Duty has been extended retrospectively for the period from 01.04.2023 to 30.06.2023 (both days exclusive), thereby redressing the grievance of the petitioners.

3. Recording the above submission, these Writ Petitions are disposed of as having become infructuous. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

10.07.2026

Index : Yes/No
Speaking order : Yes/No
dna



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To

- 1.Union of India
Rep. by its Secretary, Ministry of Finance,
Government of India,
New Delhi-110 001.
- 2.The Commissioner of Customs (Imports)
Customs House, 60, Rajaji Salai,
Chennai 600 001.
- 3.The Deputy Commissioner of Customs (Gr.1)
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HEMANT CHANDANGOUDAR.J.,

dna

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