

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT****DATED: 29.04.2019****CORAM:****THE HONOURABLE MR. JUSTICE ABDUL QUDDHOSE****W.P. [MD] No. 6562 of 2019****WEB COPY**

Vedanta Limited
(Formerly known as Sesa Sterlite Ltd),
Represented by its
Assistant General Manager (Indirect Taxes),
SIPCOT Industrial Complex,
Madurai Bye-pass Road,
T.V Puram P.O., Tuticorin - 628 002. : Petitioner

Vs.

1. Union of India,
Through the Joint Secretary,
Ministry of Law and Justice,
4th Floor, A-Wing, Shastri Bhawan,
New Delhi - 110 001.
2. Director General of Foreign Trade,
Udyog Bhawan, H-Wing, Gate No.2,
Maulana Azad Road,
New Delhi - 110 011.
3. Norms Committee,
Director General of Foreign Trade,
Udyog Bhawan, H-Wing, Gate No.2,
Maulana Azad Road, New Delhi - 110 011.
4. Regional Authority,
Joint Director General of Foreign Trade,
O/o. Joint Director General of Foreign Trade,
No.117, 1st Street, K.K. Nagar,
Madurai.
5. Assistant Commissioner of Customs,
Custom House, New Harbour Estate,
Tuticorin - 628 004. : Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the third respondent herein to decide upon the petitioner's application dated 17th April 2015 for ratification of norms in respect of Advance license for Annual Requirement Number.3510044672 dated 17.02.2015 in accordance with law within a time as may be stipulated by this Court.



For Petitioner

: Mr.Veera Kathiraavan

Senior Counsel for Mr.Y.Prakash

For Respondents 1 to 4

: Mr.B.Narayanram

For Respondent No.5

: Mr.B.Vijay Karthikeyan

ORDER

The instant Writ Petition has been filed for a Mandamus to direct the third respondent to decide upon the petitioner's application dated 17.04.2015, for ratification of norms in respect of Advance license for Annual Requirement No.3510044672 dated 17.02.2015, in accordance with law.

2.It is the case of the petitioner that they are not liable to pay customs duty for the goods for which the show cause notice dated 14.06.2018 has been issued by the fifth respondent as they are having an advance license for those goods also. Since, the fifth respondent had raised objections, the petitioner had approached the Norms Committee.

3.Today, the learned Counsel for the respondents 1 to 4 has placed before this Court the minutes of the Norms Committee-II in its Meeting No.01/81-ALC2/2019 dated 10.04.2019, wherein it has been ratified that Copper in unrefined copper blister and Copper in Copper anode as well as other goods mentioned in Serial Nos. 1 to 5 have been ratified by the Norms Committee. Therefore, it is evidently clear that the goods imported by the petitioner namely Copper in unrefined Copper blister and Copper in Copper anode are exempted from payment of customs duty under the advanced license issued to the petitioner. The fifth respondent has issued the show cause notice dated 14.06.2018 to the petitioner on the ground that there is no advance license in favour of the petitioner for Copper in unrefined copper blister and copper in copper anode which was imported by the petitioner and therefore they are liable to pay customs duty for the said imported goods.

4.In view of the ratification by the Norms Committee that copper in unrefined copper blister and copper in copper anode also falls within one of the listed goods in the advance license issued by the petitioner, it is evidently clear that no customs duty is payable by the petitioner for the aforesaid goods and therefore the respondent No.5 cannot levy customs duty for the said goods on the petitioner. Recording the submissions of the learned Counsel for the respondents 1 to 4 that the Norms Committee has ratified that copper in unrefined copper blister and copper in copper anode which was imported by the petitioner is exempted from the payment of customs, the show cause notice issued by the fifth respondent may have to necessarily go. However, it is for the fifth respondent to take a final decision in the light of ratification of the Norms Committee under its minutes dated 10.04.2019, which was placed before this Court today within a period of four [4] weeks from the date of receipt of a copy of this order.



5. With the aforesaid direction, the Writ Petition is disposed of. However, there shall be no order as to costs.

Sd/-

Assistant Registrar ()

// True Copy //

Sub Assistant Registrar (CS)

To

1. Joint Secretary,
Union of India,
Ministry of Law and Justice,
4th Floor, A-Wing, Shastri Bhawan,
New Delhi - 110 001.

2. Director General of Foreign Trade,
Udyog Bhawan, H-Wing, Gate No.2,
Maulana Azad Road,
New Delhi - 110 011.

3. Norms Committee,
Director General of Foreign Trade,
Udyog Bhawan, H-Wing, Gate No.2,
Maulana Azad Road, New Delhi - 110 011.

4. Joint Director General of Foreign Trade,
Regional Authority,
O/o. Joint Director General of Foreign Trade,
No.117, 1st Street, K.K. Nagar,
Madurai.

5. Assistant Commissioner of Customs,
Custom House, New Harbour Estate,
Tuticorin - 628 004.

+1 CC to M/s. Y. PRAKASH, Advocate (SR-63920[F] dated 29/04/2019)

+1 CC to M/s. B. VIJAY KARTHIKEYAN, Advocate (SR-64115[F] dated 30/04/2019)

+1 CC to M/s. B. NARAYANA RAM, Advocate (SR-64553[F] dated 30/04/2019)

mr

ORDER MADE IN
W.P. [MD] No. 6562 of 2019
29.04.2019