

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 3202 OF 2022

Technocraft Industries (India) Ltd. ... Petitioner
vs.
The Union of India and Ors. ... Respondents

Mr. P. D. Shukla I.b PDS Legal for Petitioner.
Mrs. Shehnaz V. Bharucha with Mr.Ashutosh Mishra and Mr. Vikas
Salgai i/b A. A. Ansari for Respondents No. 1 to 3.
Mr. M. P. Sharma and Mr. Deepak Sharma for Respondent No.4.

CORAM : NITIN JAMDAR AND
ABHAY AHUJA, JJ.
DATE : 12 APRIL 2023

P.C. :

. The Petition is listed on board for directions to report compliance. Writ Petition is already disposed of by judgment and order dated 13 January 2023. The matter was kept on board today for the officers of the Customs Department and of the Directorate of Foreign Trade to inform the Court as to what mechanism they came to evolve to deal with amended shipping bills.

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2 Learned Counsel for Respondent No.4-Customs places before us an Advisory issued by the Directorate General of Systems and Data Management, dated 11 April 2020, regarding the transmission

of shipping bills from Systems' backend to DGFT for MEIS benefits in certain cases. The advisory reads thus:

"Date : 11th April, 2023

Advisory No.: 07/2023

Category : Exports

Issued by: DgoS, ICES

Subject : Transmission of Shipping Bills from systems' backend to DGFT for MEIS benefits in certain cases-reg.

Various references have been received regarding post EGM amendment of Shipping Bills where the customs authorities have allowed amendment of shipping bills under Section 149 of the Customs Act, 1962 after filing of EGM.

2. However, there have been various cases, where jurisdiction customs authorities have examined the case and allowed amendment under Section 149, on merit, in terms of the relevant policy guidelines issued from CBIC from time to time.

3. This Advisory is being issued to handle the post EGM amendment of shipping bill cases of MEIS scheme (since discontinued from January 2021).

4. In MEIS scheme the exporter declares whether he wants to claim benefit or not at item level in the shipping bill and the same is entered in the form of 'Y' and 'N' under reward flag to show "Yes" or "No". In case of 'Y' flag, the details of the shipping bills are transmitted to DGFT automatically. However, in case of 'N' flag, details of the shipping bills are not transmitted to DGFT.

5. Since this is an inter-ministerial matter (CBIC, MoF and DGFT, DoC), such amendments may be routed through Drawback Division of CBIC along with a copy to this Directorate for necessary action. As per existing practice with DGFT, such cases shall be transmitted to DGFT from backend without any change in the self-declaration of the exporter i.e., such cases will be transmitted with "N" flag only without any modification to

the original declaration of the exporter.

6. In addition, an e-mail correspondence shall be sent to the nodal officer of DGFT who handles the technical wing for necessary action at their end.

7. The records shall be transmitted from the ICEGATE to the DGFT as per the normal protocol of exchange of data between ICEGATE and DGFT. As agreed by DGFT, their system will accept such records even with “N” flag and thereafter handling at Systems end shall be complete.

Deputy Director, ICES”.

3 Accordingly, noting the fact that a methodology has been evolved by the department to take care of the issues which we have highlighted in the judgment, no further orders are required to be passed, as petition is already disposed of. This order be read along with the judgment and order dated 13 January 2023.

(ABHAY AHUJA, J.)

(NITIN JAMDAR, J.)