IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.05.2023

CORAM :

THE HONOURABLE MR.JUSTICE P.B.BALAJI

Writ Petition No.15307 of 2023
and WMP.Nos.14799, 14801 and 14803 of 2023

M/s.MGM Edible Oils Pvt Ltd
Rep.by its Director, Mr.G.Gnana Sekara
Pandian, Plot No.C22, C23, C39, SIPCOT
Industrial Complex, Madathur Post
Thoothukudi, Tamil Ndu – 628 008. .... Petitioner

-Vs-

1.Union of India
Represented by its Revenue 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. .... Respondents

Prayer : Writ Petition under Article 226 of the Constitution of India praying for the issuance of 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 and further direct the 2nd and 3rd respondents 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.0111004936 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.

For Petitioner : Mr. Hari Radhakrishnan
For Respondents : Mr. K.Subbu Ranga Bharathi
Central Government Standing Counsel-for R1
Mr.Avinash Wadhwani – for R2 and R3

O R D E R

The above writ petition has been filed for the issuance of 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 and further direct the 2nd and 3rd respondents 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.0111004936 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.

2. It is the case of the writ petitioner that he is engaged in the business of import processing of trading in various oils like crude sun flower seed oil and palm oil etc. The petitioner company purchased 2000 MTs of crude sunflower oil from M/s.Tata International Limited, who in turn had imported the same and warehoused in a public bonded warehouse. When the petitioner filed Bill of Entry for clearing the goods from warehouse through the online system / portal, the system did not permit the petitioner company to avail the benefit of Customs Exemption Notification

No.30/2022-Cus dated 24.05.2022. The error in the online EDI system is causing grave prejudice to the writ petitioner as the goods are perishable in nature and the respondents are not implementing the tariff rate quota system. In such circumstances, the writ petitioner has approached this Court with the above writ petition.

3. In the meantime, it appears that the Government has issued a clarification by a separate gazette notification in No.37/2023-Customs dated 10.05.2023, clarifying that the notification shall come into force on 11.05.2023 and nothing contained in the notification shall apply after 30.06.2023. Learned counsel for the petitioner submits that the petitioner would be satisfied if this notification is recorded and the writ petition is disposed of, since in view of the said clarification issued by the Ministry of Finance (Department of Revenue), the petitioner's grievance would stand addressed.

4. Therefore, recording the above clarification issued by way of a separate notification bearing No.37/2023-Customs dated 10.05.2023, this writ petition is closed. No costs. Consequently, connected miscellaneous petitions are closed.

11.05.2023

NCS : Yes/No
Index : Yes/No
KST
Note : Issue order copy tomorrow (12.05.2023)

P.B.BALAJI, J.

KST

To

1.The Revenue Secretary, Union of India
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.

W.P.No.15307 of 2023

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