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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ W.P.(C) 10360/2021

MIL VEHICLES AND TECHNOLOGIES PRIVATE LIMITED

..... Petitioner

Through: Mr. Hari Radhakrishnan, Advocate.
versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Ravi Prakash, CGSC with Mr.
Taha Yasin, Ms. Astu Khandelwal,
Mr. Yasharth Shukla and Mr. Ali
Khan, Advocates for R-1.

+ W.P.(C) 10362/2021

MIL VEHICLES AND TECHNOLOGIES PRIVATE LIMITED

..... Petitioner

Through: Mr. Hari Radhakrishnan, Advocate.
versus

UNION OF INDIA, THROUGH THE SECRETARY & ORS.

..... Respondents

Through: Mr. Ravi Prakash, CGSC with Mr.
Taha Yasin, Ms. Astu Khandelwal,
Mr. Yasharth Shukla and Mr. Ali
Khan, Advocates for R-1.

CORAM:

HON'BLE MR. JUSTICE SUBRAMONIUM PRASAD

ORDER

01.05.2024

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1. The instant writ petitions have been filed by the Petitioners challenging the Order dated 22.02.2021 passed by Respondent No.2 rejecting the claim of the Petitioners for MEIS scrips for the supplies made from Domestic Tariff Area (DTA) to Foreign Trade Warehousing Zone (FTWZ) unit on account of foreign buyer.

2. The facts of the cases reveal that the Petitioner supplied goods



through bills of export dated 05.04.2018 to buyer M/s James Fisher Defence Ltd. and consigned the goods to FTWZ unit at M/s Sidharth Logistics Co. Pvt. Ltd. Maharashtra. The Petitioner supplied goods through bills of export dated 23.04.2018 to buyer M/s James Fisher Defence Ltd. and on 11.02.2020 consigned the goods to FTWZ unit at M/s Sidharth Logistics Co. Pvt. Ltd. Maharashtra. The Petitioner applied for a MEIS scrip for a total value of INR 15,72,210/- covering all three supplies amounting to INR 15,72,210/-. By the Impugned Order dated 22.01.2021 the claim of the Petitioner was rejected, inter alia, on the ground that the supplies made by DTA unit to the FTWZ as special category SEZ comes under the ineligible category in terms of para 3.06 i) of FTP 2015-2020.

3. The issue raised in the present Writ Petitions is squarely covered by the Judgment passed by a Coordinate Bench of this Court in **W.P.(C) 2575/2022**, titled as Horizon Aerospace (India) Pvt Ltd v. Union of India & Ors., **2023/DHC/001354**, and affirmed by the Division Bench of this Court *vide* Order dated 28.02.2023.

4. Accordingly, the present Writ Petitions are allowed in terms of the Judgment passed by the Coordinate Bench of this Court in **W.P.(C) 2575/2022**, titled as Horizon Aerospace (India) Pvt Ltd v. Union of India & Ors., **2023/DHC/001354**.

5. The Writ Petitions are disposed of along with the pending applications, if any.

SUBRAMONIUM PRASAD, J

MAY 1, 2024

Rahul