

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO.6074 OF 2024

Axiom Ordages Ltd

.. Petitioner

Versus

The Union of India & Ors.

.. Respondents

**Mr.Prakash D. Shah, Senior Advocate a/w Mihir Mehta
i/b PDS Legal, Advocates for the Petitioner.**

**Mr.Jitendra Mishra a/w Ashutosh Mishra, Advocates for
UOI/Respondent.**

**CORAM :B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.**

DATE : APRIL 15, 2025

P. C.

1. The above Writ Petition was disposed of by an Order dated 21st January 2025 setting aside the impugned Order dated 29th January 2024 and directing Respondent No.3 to allow the 111 applications filed by the Petitioner for grant of scrips under the MEIS during the period June 2017 to August 2020 at the rate of 5% FOB value amounting to Rs.19,82,06,502/- within a period of 8 weeks from the date of the Order, if otherwise found in Order.

2. Though the Petition was disposed of by the aforesaid Order dated 21st January 2025, it was placed on board for reporting compliance on 18th March 2025. Thereafter, basis the requests made by the Respondents, the time limit for compliance with the above Order dated 21st January 2025 has been extended.

3. The above said 111 applications filed by the Petitioner can be divided into 3 categories as per paragraph 10 of the impugned Order dated 29th January 2024 and the averments made at paragraph 12 of the Writ Petition filed by the Petitioner. Category 1 – 72 applications for the period October 2018 onwards, where the claims were not processed at all; Category 2 – 38 applications for the period June 2017 to December 2018, where the claims were partially processed at the rate of 2%; Category 3 – 1 application allotted File no.27/21/090/5033/AM 21 dated 13.06.2020, which was not included in the impugned Order but was pending to be processed.

4. In compliance of the Order dated 21st January 2025 of this Hon'ble Court, now 69 applications (out of 72 applications) in Category – 1 above have been processed and issued to the Petitioner.

5. With regard to the balance 3 applications, it appears from the letter dated 14th April 2025 issued to the Petitioner that 2 applications are found in order but some clarification is sought by Respondent No.3 from Respondent No.2 on the date of filing/submission of these applications.

6. In these circumstances, we hereby direct that Respondent No.2 to forthwith give the required clarifications to Respondent No.3 to enable Respondent No.3 to forthwith process these applications and issue the MEIS scrips not later than 7 days from today.

7. The third application is kept pending as one of the Shipping Bills covered under that application is a subject matter of the proceedings before the Hon'ble Apex Court.

8. As stated in paragraph 9 of the Order dated 21st January 2025, although the issue of classification of the Petitioners goods (involved in the present proceedings), has been contested on different levels, the dispute in the present Petition was restricted to the non-process of pending applications and non-granting of the reward/scrips under the MEIS as set out in the order dated 21st January 2025.

9. In paragraph 21 of the Order dated 21st January 2025, we have held that in the event the classification dispute of the goods of the Petitioner is held against the Petitioner, and as a result thereof they are entitled to a lesser percentage of benefit under the MEIS, the excess amounts utilized under the scrips (granted pursuant to this order), will have to be refunded to the Authorities.

10. Accordingly, withholding the processing of the application on the ground that one of the shipping bills was covered under the proceedings before the Hon'ble Apex Court is not justified.

11. We, therefore, hereby direct that Respondent No.3 to forthwith process the MEIS application bearing file no.272109052022AM19 and issue the MEIS scrips not later than 7 days from today.

12. In respect of the applications stated at category 2 and category 3 at paragraph 3 above, we have been informed that (i) 38 applications in respect of which the duty credit scrip was sanctioned @ 2% are not reflecting on the DGFT portal and hence, cannot be

processed and (ii) 1 application dated 13.06.2020 is also not visible/reflecting to Respondent No.3 on the DGFT portal and hence, cannot be processed.

13. We are informed that this is an I.T. related technical issue on the DGFT portal due to which the said applications are not visible for further processing.

14. We hereby direct the Respondents to forthwith resolve the above technical issue and to issue the pending MEIS scrips to the Petitioner at the earliest and in any case not later than 2 weeks from today.

15. We now list the above matter for compliance on 29th April 2025.

16. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.]

[B. P. COLABAWALLA, J.]