



WP No. 609 of 2021



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14-10-2025

CORAM

THE HONOURABLE MR JUSTICE M.DHANDAPANI

**WP No. 609 of 2021
& WMP.No.676 of 2021**

M/s.Core Plasto Enterprises
Rep. by its Partner,
A-22, Phase III, Sidco Thiru Vi Ka Indl
Estate, Guindy, Chennai 600 032.

Petitioner(s)

Vs

1.The Deputy Commissioner of
Customs, Chennai - II
60, Rajaji Salai, Custom House,
Chennai 600 001.

2.Deputy Director General of Foreign
Trade, Office of Zonal Directorate
General of Foreign Trade, 4th Floor,
Shastri Bhavan, Annex, 26 Haddows
Road, Chennai 600 006

Respondent(s)



PRAYER: This Writ Petition has been filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari calling for the records of the impugned recovery Notice in F.No. S45 / 1154 / 2012-EPCG dated 21.12.2020 issued by the 1st Respondent herein and quash the same.

For Petitioner(s): Mr.T.Ramesh

For Respondent(s): Mr.B.Aravind Srivatsa for R1
Mr.T.V.Krishnamachari,
SPCCG for R2

ORDER

This Writ Petition has been filed to call for the records of the impugned recovery notice in F.No.S45/1154/2012-EPCG dated 21.12.2020 issued by the first Respondent herein and to quash the same.

2.The case of the petitioner is that the petitioner company is engaged in the manufacture of injection molded plastic components. The petitioner inter-alia was granted with license in Authorization Number 0430011182 dated 08.05.2012 under Chapter V of the Foreign Trade Policy 2009-2014. The said license was issued under Export Promotion Capital Good Scheme (herein after referred to as EPCG). As per the said scheme, the capital goods can be imported at the concessional rate of customs duty on a condition that the importer has to



export the goods manufactured out of such imported capital goods to the extent of value fixed there under within a period specified. However, for non-fulfilment of the export obligation within the specified period, the first respondent issued a Recovery Notice in F.No.245/1154/2012-EPCG dated 21.12.2020 directing the petitioner to pay the duty amount of Rs.13,46,000/- along with applicable interest under Section 143 of the Customs Act, 1962. Challenging the same, the present Writ Petition is filed.

3.The learned counsel for the petitioner would submit that the impugned recovery notice has been passed by the first respondent without any adjudication, which is not a sustainable one and hence, prayed that the same be quashed and the present Writ Petition be allowed.

4.Heard the learned counsel for the petitioner and the respondents and perused the materials available on record.

5.On a perusal of the impugned order dated 21.02.2020, it is seen that it is only a show cause notice calling upon the petitioner to pay the amount due and



to participate in the enquiry proceedings pending before the first respondent/Deputy Commissioner of Customs. It is now brought to the notice of this Court that on the basis of the notice, enquiry has been conducted and final order has been passed, which is under challenge in WP.No.17938 of 2024.

6.In view of the above, the prayer sought for in the Writ Petition has become infructuous and therefore, this Writ Petition stands dismissed. However, it is open to the petitioner to agitate his rights before the appropriate appellate authority in terms of the appellate remedy available to him. Accordingly, this Writ Petition is dismissed with the aforesaid observations. No costs. Consequently, the connected miscellaneous petition is closed.

14-10-2025

Tsg

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



To

1.The Deputy Commissioner

of Customs, Chennai - II

60, Rajaji Salai, Custom House,
Chennai 600 001.

2.Deputy Director General of Foreign

Trade, Office of Zonal Directorate

General of Foreign Trade, 4th Floor,

Shastri Bhavan, Annex,

26 Haddows Road, Chennai 600 006



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M.DHANDAPANI J.

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