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W.P. No.5050 of 2025

THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.07.2025

CORAM:

THE HON'BLE MR. JUSTICE ABDUL QUDDHOSE

W.P. No.5050 of 2025

and

W.M.P. No.5604 of 2025

M/s. Jyotirmaye Textiles Pvt. Ltd,

Represented by its Managing Director,

Mr. Danda Brahmanandam,

... Petitioner

-Vs-

1. The Commissioner of Customs (Exports),

Chennai IV Commissionerate,

Custom House, 60, Rajaji Salai,

Chennai- 600001.

2. The Assistant Commissioner,

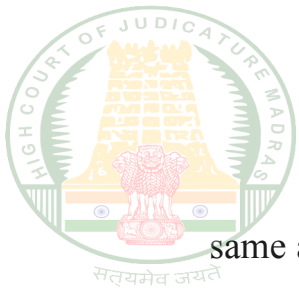
Office of the Commissioner of Customs-IV,

Custom House, 60, Rajaji Salai,

Chennai- 600001.

... Respondents

Prayer : Writ Petition filed Article 226 of the Constitution of India, for Writ of Certiorarified Mandamus to call for the records pertaining to the impugned communication, dated 29.07.2024 issued by the 2nd Respondent in F. No. CUS/DBK/MISC/1301/2024-DBK and quash the



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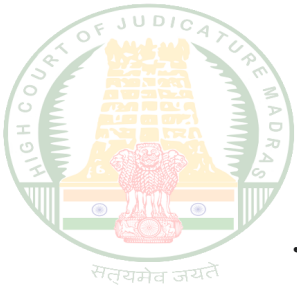
same and further direct the 1st Respondent to amend the shipping bill by making the necessary changes to Part IV of the shipping bills forming part of the representation dated 25.07.2024 and 06.09.2024 and further permit the petitioner to select the option "RODTEP" in respect of the subject shipping bills and to thereafter process the application to grant export incentives under Remission of Duties and Taxes on Exported Products (RoDTEP) and pass such further orders as this Hon'ble High Court may deem fit and proper .

For Petitioner : Ms.M. Punnagai
for Mr.Hari Radhakrishnan
For Respondents : Mr.Rajnish Pathiyil
Senior Panel Counsel

ORDER

The learned counsel for the petitioner is satisfied with the averments contained in Para No.15 of the counter affidavit filed by the respondent before this Court. The same is reproduced hereunder :

15. I submit that in so far as the averments contained in Ground B of the Affidavit is concerned that the 1st Respondent is empowered to amend the shipping bill as the details are available in the export invoice filed along with the shipping bills per the Notification no. 35/2017- Customs (N.T.) dated 11.04.2017, the Deputy / Assistant Commissioner of Customs, EDC is the proper officer in this regard. However, the amendment in EDI was not available earlier and now the module is made operational, with the option to process such amendments in ICES and allow payment of additional benefits or recover benefits as may be calculated. The competent authority has accepted the request of M/s.



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Jyotirmaye Textiles Pvt. Ltd for the amendment in RoDTEP field from "N" to "Y" in 42 Nos of Shipping Bills and the amendment is under process and same will be completed depending on the complexity of the Shipping Bills.

2. After recording the statement made by the respondents in para No.15 of the counter affidavit, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

25.07.2025

Internet: Yes/No
Index: Yes/No
Speaking/Non-speaking order
Neutral Citation : Yes/No
vsi2

To

1. The Commissioner of Customs (Exports),
Chennai IV Commissionerate,
Custom House, 60, Rajaji Salai,
Chennai- 600001.

2. The Assistant Commissioner,
Office of the Commissioner of Customs-IV,
Custom House, 60, Rajaji Salai,
Chennai- 600001.



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ABDUL QUDDHOSE, J.

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25.07.2025