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W.P. No.5300 of 2022 and W.M.P. Nos.5383 & 5384 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.06.2025

CORAM

THE HONOURABLE MR. JUSTICE ABDUL QUDDHOSE

W.P. No.5300 of 2022 and W.M.P. Nos.5383 & 5384 of 2022

M/s.Eden Exports Company,
rep. by its Authorised Signatory G.A.Thaqiullah .. Petitioner

VS

- 1.The Joint Commissioner of Customs
(EODC-EPCG),
Chennai-IV,
Chennai - 600 001.
- 2.The Assistant Director General of Foreign Trade,
Chennai - 600 006.
- 3.The Deputy Director General of Foreign Trade,
Chennai - 600 006. .. Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records of order-in-original No.82158/2021 dated 26.03.2021 passed by the first respondent and quash the same and direct the first respondent to refrain from initiating any proceeding under the Customs Act till the EODC application is disposed of.

For Petitioner : Mr.G.Derrick Sam



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For Respondents : Mr.A.P.Srinivas,
Senior Standing Counsel for R1

Mr.K.S.Jeyaganesan,
for R2 and R3

ORDER

This writ petition has been filed, challenging the impugned order in original dated 26.03.2021. The impugned order in original has been passed against the petitioner primarily on the ground that the petitioner (importer) had failed to submit the proof of Export Obligation Discharge Certificate.

2.In the counter affidavit filed before this Court by the respondents 2 and 3, in paragraph 8, they have confirmed that the Export Obligation Discharge Certificate was issued in favour of the petitioner on 17.03.2022 i.e. subsequent to the passing of the impugned order in original.

3.Learned counsel for the petitioner also confirms that the petitioner has been issued with the Export Obligation Discharge Certificate on 17.03.2022.

4.Since the impugned order in original has been passed against the



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petitioner prior to the issuance of the Export Obligation Discharge Certificate and since the impugned order in original has been passed against the petitioner primarily on the ground that the petitioner failed to submit the proof of Export Obligation Discharge Certificate, this Court is of the view that the impugned order in original has to be quashed and the matter has to be remanded back to the respondent for fresh consideration, on merits and in accordance with law, after giving due consideration to the Export Obligation Discharge Certificate issued in favour of the petitioner on 17.03.2022 subsequent to the passing of the impugned order in original.

5. Accordingly, the impugned order in original dated 26.03.2021 is hereby quashed and the matter is remanded back to the first respondent for fresh consideration, on merits and in accordance with law and the first respondent shall give due consideration to the Export Obligation Discharge Certificate dated 17.03.2022 issued in favour of the petitioner and pass final orders, on merits and in accordance with law, after affording personal hearing to the petitioner within a period of eight weeks from the date of receipt of a copy of this order.



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ABDUL QUDDHOSE,J.

vga

6.With the above direction, this writ petition is disposed of.
Consequently, connected W.M.Ps are closed. No costs.

13.06.2025

vga

To

- 1.The Joint Commissioner of Customs
(EODC-EPCG),
Chennai-IV,
Chennai - 600 001.
- 2.The Assistant Director General of Foreign Trade,
Chennai - 600 006.
- 3.The Deputy Director General of Foreign Trade,
Chennai - 600 006.

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