IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

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THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No. 8367 of 2024
and
W.M.P.No. 9316 of 2024

M/s.CorroHealth Infotech Private Limited,
(Formerly known as Coditech Software Solutions India Private Limited merged with Visionary RCM Infotech (India) Private Limited)
Represented by its Authorised Signatory,
Ms.Meena Srinath,
DLF IT Park – SEZ, 1B, 3rd Floor, 1/124, Shivaji Garden,
Mount Poonamallee Road, Manapakkam,
Nandambakkamkudiyituppu,
Chennai – 600089. ..Petitioner

Vs.

Assistant Director General of Foreign Trade for
Zonal Additional Director General of Foreign Trade,
26, Haddows Road, Shastri Bhavan Annexe,
Chennai – 600006. ...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, seeking issuance of Writ of Certiorari, to call for the records pertaining to the impugned show cause notice dated 12.03.2024 issued in F.No.04/98/DRI/Misc-II/AM24 by the respondent and quash the same.

For Petitioner : Mr.Hari Radhakrishnan

For Respondents : Mr.K.S.Jayaganeshan
Senior Panel Counsel

ORDER

This Writ Petition is filed challenging the impugned show cause notice dated 12.03.2024 issued by the respondent.

2. The learned counsel appearing for the petitioner would submit that the services provided by the petitioner was notified under Sl.No.I(A)(b) of the Annexure to Appendix 3D of the Foreign Trade Policy, which related to accounting, auditing and book keeping services with Central Product Classification Code as 862. The said Annexure provided for the 5% or 7% on the net foreign exchange earned during the finanical year.

3. The learned counsel for the petitioner submitted that the petitioner

Company applied for the Service Exports from Indian Scheme (SEIS) benefits by classifying the services provided under Sl.No.I(A)(b) of the Annexure to Appendix 3D which related to accounting, auditing and book keeping services and the services were availed by the petitioner for the year 2015 to 2020 and the respondent alleged that the excess duty credit was availed by the petitioner over and above the scheme thereby, the respondent passed the impugned order. The learned counsel for the petitioner would submit that the present writ petition is filed challenging the impugned order solely on the ground the impugned order did not reveal, on which provision of law the present impugned order, show cause notice or letter has been issued and, in view of the said confusion, the present writ petition is filed.

4. The learned Senior Panel Counsel appearing for the respondent would submit that it is only a letter, not show cause notice and only after receipt of the reply from the petitioner, appropriate show cause notice will be issued to the petitioner. He would further submit that it is only a preliminary letter, enable the petitioner to sent a reply and, only after the reply is satisfied, further course of action will be commenced or not satisfied, the show cause notice will be issued.

5. In view of the fair submission made by the learned Senior Panel Counsel appearing for the respondent, this Writ Petition is disposed of with a direction to the petitioner to sent a reply within a period of two weeks from the date of receipt of a copy of this order. If any such reply is filed and the respondent is satisfied with the same, the respondent is directed to either close the letter or re-open the case by issuing show cause notice, mentioning relevant provision of law and proceed with the adjudication in the manner known to law. No costs. Consequently, connected miscellaneous petition is closed.

18.11.2025

Index: Yes/No
Speaking (or) Non Speaking Order
Neutral Citation: Yes/No

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To

Assistant Director General of Foreign Trade for
Zonal Additional Director General of Foreign Trade,
26, Haddows Road, Shastri Bhavan Annexe,
Chennai – 600006.

M.DHANDAPANI, J.

KKN

W.P.No. 8367 of 2024

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