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WP No. 8605 of 2024



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 14-10-2025**

CORAM

**THE HONOURABLE MR JUSTICE M.DHANDAPANI**

**WP No. 8605 of 2024  
& WMP.Nos.9570 & 9572 of 2024**

M/s.Belco Industries  
Rep., by its Proprietor  
Mr.C.Gunasingh, 10th KM,  
Tiruchendur Road, S.No.76, 81,  
Krishnapuram, Palayamkottai,  
Tirunelveli - 627 011.

Petitioner(s)

Vs

1.The Joint Director General of Foreign  
Trade  
Government of India, Ministry of  
Commerce and Industry, Office of the  
Joint Director General of Foreign  
Trade, 1544, India Life Building  
(Annexe), 1<sup>st</sup> Floor, Trichy Road,  
Coimbatore - 641 018.

2.The Deputy Commissioner of  
Customs, EPCG-DEEC Section,  
Office of the Commissioner of  
Customs, New Harbour Estate, Custom  
House, Tuticorin – 628 004.

Respondent(s)

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, for a Writ of Certiorarified Mandamus calling for the records relating to the proceedings of the 1<sup>st</sup> respondent herein in File No.35/21/021/00625/AM08, dated 08-12-2023 and quash the same as illegal, unjust, unfair and in excess of jurisdiction and in violation of principles of natural justice and direct the 1<sup>st</sup> respondent herein to reconsider the petitioner's application under Amnesty Scheme vide Public Notice No.2/2023, dated 01.04.2023 under the default in Procedure Category and also to consider the records/documents furnished by the



petitioner after affording an opportunity of personal hearing to the petitioner herein.

For Petitioner(s): A.K.Jayaraj

For Respondent(s): Mr.A.Kumaraguru.  
Special Panel Counsel for R1  
Mr.B.Aravind Srivatsa for R2

### **ORDER**

This writ petition is filed to call for the records relating to the proceedings of the 1<sup>st</sup> respondent herein in File No.35/21/021/00625/AM08, dated 08-12-2023 and to quash the same as illegal, unjust, unfair and in excess of jurisdiction and in violation of principles of natural justice and direct the 1<sup>st</sup> respondent herein to reconsider the petitioner's application under Amnesty Scheme vide Public Notice No.2/2023, dated 01.04.2023 under the default in Procedure Category and also to consider the records/documents furnished by the petitioner after affording an opportunity of personal hearing to the petitioner herein.

2.The case of the petitioner is that the petitioner is engaged in the manufacture of Pet Chips and trading of Aluminium Scrap etc., in the ordinary course of business. It is submitted that, during the year 2008 the unit M/s. Excel Deals, Tirupur, who is trading in the export of various products approached the unit M/s.Bellco Industries, Palayamkottai, Tirunelveli, the petitioner herein for the manufacture and supply of Pet Chips (waste of Pet Bottles – Hot washed) for export to Foreign Countries. It is submitted that, after coming to the mutual



understanding for the supply of pet chips (waste of pet bottles – Hot washed) the unit M/s.Bellco Industries, Palayamkottai, Tirunelveli, the petitioner herein initiated action for the import of capital goods/machinery namely bottle crushing machine along with accessories under EPCG Scheme for the reason that the produce namely pet chips ( waste of pet bottles – Hot Washed) which are going to be supplied to the merchant exporter are meant for the purpose of export to foreign countries.

3.The further case of the petitioner is that a writ petition came to be filed by the merchant exporter M/s. Excel Deals, Tirupur, praying permission for making amendment of the relevant shipping bills and re-assessment thereof before the Hon'ble High Court of Madras and this writ petition bearing No.4995/2023 has been admitted and is pending disposal. Further, when the writ petition filed for making amendment in the shipping bills and re-assessment purpose is pending with the Hon'ble High Court of Madras as stated above, the Assistant Commissioner of Customs, Custom House, Tuticorin without taking note of the above facts, vide petitioner's letter dated 05.01.2023 and without issuing any show cause notice under the Customs Act for the demand of any duty nor for denial of customs duty exemption notification, had directed the Bank authorities to pay to the Government the amount guaranteed through bank guarantee vide his letter 14.02.2023. Again the Assistant Commissioner, Custom House, Tuticorin was informed about the filing of writ petition and about the



non-issue of any notice demanding any duty and no duty amount has been finalised or adjudicated under the Custom Act. The bank authorities revoked the bank guarantee and paid the amount of Rs.4,50,000 to the Government on 22.02.2023.

4.The further case of the petitioner is that the Directorate General of Foreign Trade (DGFT) vide Public Notice No.2/2023 dated 01.04.2023 introduced an amnesty scheme for settlement of default in export obligation by Advance Authorization and EPCG licence holders and that the petitioner made a request for closure under amnesty scheme vide order dated 30.11.2023 and the same was received by the respondent on 05.12.2023 after the closure of EPSC authorisation dated 31.03.2008. However, the said request was rejected vide the impugned order dated 08.12.2023, on the ground that already the EPCG Committee has rejected the petitioner request in case No.144 in their meeting held on 14.10.2022 and 17.10.2022. Challenging the same, the present writ petition is filed.

5.The learned counsel for the petitioner would submit that rejection of the EPCG committee is different and closure under amnesty scheme is different. The present request before the first respondent is closure under amensty scheme not closure of EPCG authorisation. Hence, this Court may set aside the impugnd order and remand the matter back to the first respondent for fresh consideration



and to pass orders on merits, after providing appropriate opportunity to the petitioner.

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6.The learned counsel for the respondent would submit that this Court may fix an outer limit to reconsider the petitioner's request.

7.Heard the learned counsel for the petitioner and the respondent and perused the materials placed on record.

8.It is seen that the order of the first respondent rejecting the request of the petitioner for closure under amnesty scheme is against the principles of natural justice and therefore, the matter is remanded back to the first respondent to reconsider the request of the petitioner for closure under amnesty scheme and to pass appropriate orders on merits, after providing an opportunity of hearing to the petitioner.

9.The Writ Petition is disposed of in the above terms. No costs. Consequently, the connected miscellaneous petitions are closed.

**14-10-2025**

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



To

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1. The Joint Director General  
of Foreign Trade  
Government of India, Ministry  
of Commerce and Industry,  
Office of the Joint Director General  
of Foreign Trade, 1544,  
India Life Building (Annexe),  
1<sup>st</sup> Floor, Trichy Road,  
Coimbatore - 641 018.
  
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**M.DHANDAPANI J.**  
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