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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14-10-2025

CORAM

THE HONOURABLE MR JUSTICE M.DHANDAPANI

WP No. 17938 of 2024
& WMP.Nos.19674 & 19677 of 2024

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

Joint Director General of ForeignTrade,
Office Of Additional Director 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, for a Writ of Certiorari calling for the entire records relating to the order in F.No.CHNECAAPPLY00001884AM24 dated 15.05.2024 passed by the respondent.

For Petitioner(s): Mr.T.Ramesh

For Respondent(s): Dr.P.G.Santhosh Kumar,
Special Panel Counsel

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ORDER

This Writ Petition has been filed for a Writ of Certiorari calling for the entire records relating to the order in F.No.CHNECAAPPLY00001884AM24 dated 15.05.2024 passed by the respondent.

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 thereunder within a period specified. However, for non-fulfillment of the export obligation within the specified period, the Deputy Commissioner of Customs, Chennai - II issued a Recovery Notice in

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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 Recovery Notice dated 21.12.2020, the petitioner has filed W.P.No.609 of 2021 before this Court.

3.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 has already made a representation before the Additional Director General of Foreign Trade for granting benefit of amnesty Scheme and the same is yet to be considered. However, without considering the said application, the respondent has passed the impugned order imposing penalty on the ground of non-fulfillment of export obligation under the EPCG license. The learned counsel for the petitioner would therefore contend that the passing of the impugned order by the respondent, pending the disposal of the application before Additional Director General of Foreign Trade, seeking the benefit of amnesty

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scheme, is not appropriate and hence, prays that impugned order be set aside and thereby, the present Writ Petition be allowed.

4.Per contra, the learned counsel for the respondent would submit that the benefit of amnesty scheme has nothing to do with the fulfillment of export obligation and further, that as against the order in original there is an effective appeal remedy available before the appellate authority in terms of Section 15 of the Foreign Trade (Development and Regulation) Act, 1992 and without exhausting the appeal remedy available before the appellate authority, filing the present Writ Petition is not appropriate and accordingly, prays for dismissal of the present Writ Petition.

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

6.As against the order in original, there is an effective appeal remedy available before the appellate authority as per Section 15 of the Foreign Trade

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(Development and Regulation) Act, 1992, and therefore, the grounds available in this Writ Petition can be canvassed before the appellate authority. Without doing so, the petitioner has filed the present Writ Petition, which is not a sustainable one.

7.Therefore, the prayer sought for in the present Writ Petition cannot be granted and Writ Petition is accordingly dismissed, however, the petitioner is granted liberty to file an appeal before the appellate authority within a period of 15 days from the date of receipt of a copy of this order and further, the period pending before this Court may be excluded for the purpose of limitation, to enable the appellate authority to consider the appeal filed by the petitioner. 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

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To

Joint Director General Of Foreign
Trade,
Office Of Additional Director General
Of Foreign Trade, 4th Floor, Shastri
Bhavan, Annex, 26, Haddows Road,
Chennai-600 006.

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M.DHANDAPANI J.

Tsg

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