



WEB COPY

WP No. 49453 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-12-2025

CORAM

THE HONOURABLE MR JUSTICE N. SATHISH KUMAR

WP No. 49453 of 2025

AND

WMP NO. 55253 OF 2025

1. Maxval IP Services Pvt Ltd
Represented By Balasubramanian.S.
Director, Fiance,
Maxval IP Services Private Ltd, Tower
C, 4th Floor, India Land Tech Private
Limited, Chil Sez Area, Keeranatham
Main Road, Saravanampatti,
Coimbatore, Tamilnadu-641035

Petitioner(s)

Vs

1. MEPZ Special Economic Zone
National Highway 45, Tambaram,
Chennai-600 045

2. Directorate General Of Foreign Trade,
Udyog Bhawan H-wing, Maulana Azad
Road, New Delhi-110011

3. Central Board Of Indirect Taxes And
Customs
Ministry Of Finance, North Block,
New Delhi, India.

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Mandamus directing the respondent authorities, namely MEPZ and the Directorate General of Foreign Trade, to consider and decide the petitioner



Company's representations dated 27.01.2025 and 27.10.2025 and consequently re-issue and/or re-validate a fresh SEIS License equivalent to the duty credit value of Rs.57,01,209.43, in place of the sanctioned license which could not be operationalized due to technical transmission failure.

For Petitioner(s): Ms.Ananya Sivanandaraaj

For Respondent: Mr.A.S.Vijayaraghavan
Senior Panel Counsel
for R1 to R3

ORDER

The petitioner seeks a direction to the respondent authorities, namely MEPZ and the Directorate General of Foreign Trade, to consider and decide the petitioner Company's representations dated 27.01.2025 and 27.10.2025 and consequently re-issue and/or re-validate a fresh SEIS License equivalent to the duty credit value of Rs.57,01,209.43, in place of the sanctioned license which could not be operationalized due to technical transmission failure.

2.Mr.A.S.Vijayaraghavan, learned Senior Panel Counsel, takes notice for the respondents 1 and 3 and would submit that the respondents will consider the petitioner's representation and pass orders on its own merits.

3.Considering the limited nature of the relief sought for in the writ petition, this Court, without expressing any opinion on the merits of the petitioner's case, directs the respondents to consider the petitioner's



representations, dated 27.01.2025 and 27.10.2025, on its own merits, and pass appropriate orders, after affording an opportunity to the petitioner, within a period of one month from the date of receipt of a copy of this order.

4. With the above direction, this writ petition is disposed of. No costs.

Consequently, connected miscellaneous petition is closed.

18-12-2025

mkn

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

To

1. MEPZ Special Economic Zone
National Highway 45, Tambaram,
Chennai-600 045

2. Directorate General Of Foreign Trade,
Udyog Bhawan H-wing, Maulana Azad
Road, New Delhi-110011

3. Central Board Of Indirect Taxes And
Customs
Ministry Of Finance, North Block,
New Delhi, India.



WEB COPY

WP No. 49453 of 2025



N.SATHISH KUMAR J.

mkn

WP No. 49453 of 2025

18-12-2025