



W.A.(MD)No.82 of 2019

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 15.12.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

AND

THE HONOURABLE MRS.JUSTICE R.KALAIMATHI

W.A(MD)No.82 of 2019

and

C.M.P(MD)Nos.449 & 450 of 2019

M/s.Vedanta Limited,
Having officer at
SIPCOT Industrial Complex,
Madurai Bye pass Road TV Puram,
Tuticorin – 628 002,
Represented by its
Authorized signatory,
J.Janakiram.

... Appellant /
Petitioner

Vs.

- 1.Union of India,
Through Secretary,
Ministry of Finance
(Department of Revenue),
No.137, North Block,
New Delhi – 110 001.
- 2.The Directorate General of Foreign Trade,
Through the Director General of Foreign Trade,
North Block,
New Delhi – 110 001.



W.A.(MD)No.82 of 2019

3.The Department of Revenue Intelligence,
Through the Deputy Director,
Kolkata Zonal Unit,
Ho-Chi-Minh Sarani,
Kolkatta – 700001.

4.The Central Board of Indirect
Taxes and Customs,
Through Chairman,
North Block,
New Delhi – 110001.

... Respondents /
Respondents

Prayer: Writ Appeal filed under Clause 15 of Letters Patent to set aside the order dated 29.10.2018 made in W.P(MD)No.18438 of 2018 and consequently allow the writ petition.

For Appellant : Mr.Raguvaran Gopalan

For Respondents : Mr.P.Subbiah
Central Government Senior Panel Counsel
for R.1 & R.2

Mr.N.Dilip Kumar for R.3

JUDGMENT

(Judgment of the Court was made by G.R.Swaminathan J.)

In view of the decision of the Hon'ble Supreme Court reported in **(2023) 9 SCC 244 (Union of India Vs Cosmo Films Limited)**, nothing survives for further adjudication.



W.A.(MD)No.82 of 2019

2.This Writ Appeal stands dismissed. No costs. Consequently,

connected miscellaneous petitions are closed.

[G.R.S., J.] [R.K.M, J.]
15.12.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes/ No
MGA

To

- 1.The Secretary,
Union of India,
Ministry of Finance
(Department of Revenue),
No.137, North Block,
New Delhi – 110 001.
- 2.The the Director General of Foreign Trade,
Directorate General of Foreign Trade,
North Block,
New Delhi – 110 001.
- 3.The Deputy Director,
Department of Revenue Intelligence,
Kolkata Zonal Unit,
Ho-Chi-Minh Sarani,
Kolkatta – 700001.
- 4.The Central Board of Indirect
Taxes and Customs,
Through Chairman,
North Block,
New Delhi – 110001.



WEB COPY



W.A.(MD)No.82 of 2019

G.R.SWAMINATHAN,J.

AND

R.KALAIMATHI, J.

MGA

W.A(MD)No.82 of 2019

15.12.2025