



W.P.(MD)No.22246 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.P(MD)No.22246 of 2019

Madura Coats Private Limited,
Represented by its Sr.Manager – Legal,
New Jail Road,
P.O.Box No.35,
Madurai – 625 001.

... Petitioner

Vs.

- 1.Union of India,
Represented by its Secretary,
Ministry of Commerce & Industry,
Udyog Bhavan,
New Delhi – 110 001.
- 2.The Directorate General of Foreign Trade,
Represented by its
Director General of Foreign Trade,
North Block,
New Delhi – 110 001.
- 3.The Directorate of Revenue Intelligence,
Represented by its
Additional Director General,
Kolkatta Zonal Unit,
8, Ho-Chi-Minh Sarani,
Kolkata – 700 001.

... Respondents



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Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Declaration, to declare that DGFT Notification No.33/2015-20 dated 13.10.2017 issued by the second respondent insofar as it amends para 4.14 of Foreign Trade Policy is ultra vires the Advance Authorization Scheme in as much as it imposes "pre import condition" against the object of Advance Authorized Scheme introduced in the Foreign Trade Policy.

For Appellant : Ms.D.Geetha

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

Mr.N.Dilip Kumar
for R.3 & R.4

ORDER

(Order 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.



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2.This Writ Petition stands dismissed. No costs.

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[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 Commerce & Industry,
Udyog Bhavan,
New Delhi – 110 001.
- 2.The Director General of Foreign Trade,
Directorate General of Foreign Trade,
North Block,
New Delhi – 110 001.
- 3.The Additional Director General,
Directorate of Revenue Intelligence,
Kolkatta Zonal Unit,
8, Ho-Chi-Minh Sarani,
Kolkata – 700 001.



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