



W.P.(MD)No.22222 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.22222 of 2019

and

W.M.P(MD)No.18992 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 Finance (Department of Revenue),
No.137, North Block,
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,



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8, Ho-Chi-Minh Sarani,
Kolkata – 700 001.

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4.The Principal Commissioner /
Commissioner of Customs,
Customs House,
New Harbour Estate,
Tuticorin – 628 004.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Declaration, to declare that Notification No.79/2017-Customs dated 13.10.2017 issued by the first respondent is ultra vires the Advance Authorization Scheme in as much as it imposes "pre import condition" against the object of Advance Authorization 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. Consequently,

connected miscellaneous petition is 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 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.
- 4.The Principal Commissioner /
Commissioner of Customs,
Customs House,
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