



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-06-2026

CORAM

THE HON'BLE MR JUSTICE M.DHANDAPANI

WP No. 43698 of 2002

and

WMP.Nos.64185 of 2002 & 1797 & 25948 of 2003

Textile Exporters Federation
Of South India (Regd.No.09/1997)
Rep. By its President M.Senthil Kumar
No.2-137E, Kungumpalayam Pirivu,
Palladam, Tirupur Main Road,
Naranapuram Post, Palladam 641 664,
Coimbatore District.

..Petitioner(s)

Vs

1. Government of India,
Ministry Of Finance,
Department Of Revenue
Rep. by its Secretary,
South Block, New Delhi-110 001.
2. Directorate of Drawback (DBK),
Government of India,
Ministry Of Finance,
Department of Revenue,
Jeevandeep Building,
Sansad Marg, New Delhi 110 001.

..Respondent(s)

Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Declaration, declaring impugned Circular No.39/2001-Cus dated 06.07.2001 passed by the first respondent as ultra vires the provisions of the Customs Act, 1962, Customs and Central Excise Duty Draw Back Rules, 1995, Article 14 and 265 of the Constitution of India and contrary to Circular No.68/97-Cus dated 02.12.1997 as far as the petitioner is concerned.

For Petitioner(s):

Mr.K.Sukumaran

For Respondent(s):

MR. Rajendren Raghavan, Sr.P.C.



ORDER

WEB COPY

This Writ Petition has been filed to declare the impugned Circular No.39/2001-Cus dated 06.07.2001 passed by the first respondent as ultra vires the provisions of the Customs Act, 1962, Customs and Central Excise Duty Draw Back Rules, 1995, Article 14 and 265 of the Constitution of India and contrary to Circular No.68/97-Cus dated 02.12.1997 as far as the petitioner is concerned.

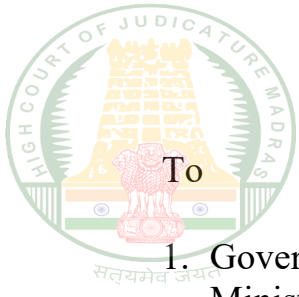
2. When the matter is taken up for hearing, the learned counsel for the petitioner submitted that during the pendency of the Writ Petition, the Circular in subject issue is no longer is in force.

3. In view of the fact that the Circular impugned itself is no longer is in force, no further orders is necessary. Accordingly, the Writ Petition is closed. Consequently, connected Miscellaneous Petitions are closed, if any. There shall be no order as to costs.

05-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

DP



To

1. Government of India,
Ministry Of Finance,
Department Of Revenue
Rep. by its Secretary,
South Block, New Delhi-110 001.
2. Directorate of Drawback (DBK),
Government of India,
Ministry Of Finance,
Department of Revenue,
Jeevandeep Building,
Sansad Marg, New Delhi 110 001.



WEB COPY

WP No. 43698 of 2



M.DHANDAPANI, J.

DP

WP No. 43698 of 2002

05-06-2026