



W.P.No.13146 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 29.06.2026

CORAM

THE HONOURABLE MR.JUSTICE HEMANT CHANDANGOUDAR

W.P.No.13146 of 2023
and
W.M.P.No.12901 of 2023

M/s.K.T.V.Health Food and Private Limited
Represented by its Managing Director
Mr.K.T.V.Kannan

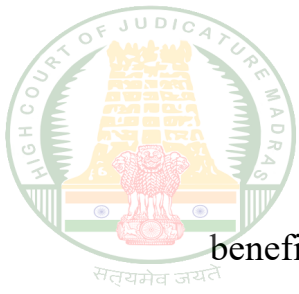
... Petitioner

vs.

1. The Commissioner of Customs (Imports)
Custom House, 60 Rajaji Salai
Chennai-600 001.
2. The Deputy Commissioner of Customs (Gr.1)
Import Commissionerate
Custom House, 60 Rajaji Salai
Chennai-600 001.
3. The Foreign Trade Development Officer
O/o. The Director General of Foreign Trade
Headquarters, Udyog Bhawan
No.3, Moulana Azad Road
New Delhi – 110 011.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India
seeking a writ of Mandamus, directing the respondents 1 and 2 to extend the



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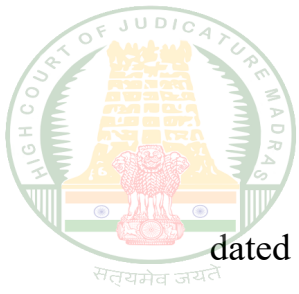
benefit of Customs Exemption Notification No.30/2022-Cus dated 24.05.2022 in respect of the goods imported by the petitioner and covered by the bills of lading Nos.33 to 51 dated 11.03.2023 in terms of DGFT Public Notice No.60/2015-20 dated 01.03.2023.

For Petitioner : Mr.Hari Radhakrishnan
For Respondents : Mr.Rajendran Raghavan
Senior Panel counsel, for R1 & R2
Mr.V.Chandrasekaran,
Senior Panel Counsel, for R3

ORDER

This writ petition has been filed seeking a writ of mandamus directing respondents 1 and 2 to extend the benefit of Customs Exemption Notification No.30/2022-Cus. dated 24.05.2022 in respect of the goods imported by the petitioner and covered under Bill of Lading Nos.33 to 51, all dated 11.03.2023, in terms of DGFT Public Notice No.60/2015-20 dated 01.03.2023.

2. When the matter was taken up for hearing, learned counsel for the petitioner submitted that, in view of the subsequent developments, the relief sought for in the writ petition no longer survives for consideration. It was submitted that, by virtue of the subsequent amendment to the notification



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dated 10.05.2023, the benefit of the concessional rate of Basic Customs Duty has been extended retrospectively for the period from 01.04.2023 to 30.06.2023 (both days exclusive), thereby redressing the grievance of the petitioner.

3. Recording the above submission, the writ petition is disposed of as having become infructuous. Consequently, the connected Miscellaneous Petition is closed. There shall be no order as to costs.

29.06.2026

Speaking / Non-speaking order

Neutral Citation : Yes / No

Index : Yes / No

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HEMANT CHANDANGOUDAR, J.,

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To

1. The Commissioner of Customs (Imports)
Custom House, 60 Rajaji Salai
Chennai-600 001.
2. The Deputy Commissioner of Customs (Gr.1)
Import Commissionerate
Custom House, 60 Rajaji Salai
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