IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.06.2026

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THE HONOURABLE MR.JUSTICE **HEMANT CHANDANGOUDAR**

W.P.No.14481 of 2023
and
W.M.P.Nos.13975, 13976 & 13977 of 2023

M/s.Tamil Nadu Edible Oils Pvt. Ltd.,
Represented by its Director
Mr.Aanandh Kumar Kedia ... Petitioner

vs.

1. Union of India
Represented by its Deputy Secretary
Ministry of Finance
Government of India
New Delhi – 110 001.

2. The Commissioner of Customs (Imports)
Custom House, 60 Rajaji Salai
Chennai-600 001.

3. The Deputy Commissioner of Customs (Gr.I)
Import Commissionerate
Custom House, 60 Rajaji Salai
Chennai-600 001. … Respondents

Writ Petition filed under Article 226 of the Constitution of India seeking a writ of Certiorarified Mandamus, to call for the records pertaining to the impugned Customs Exemption Notification No.30/2022-Cus dated 24.05.2022 as amended vide Notification No.15/2023-Cus dated 03.03.2023 issued by the 1st respondent and quash the same to the extent it seeks to deny the exemption benefit for goods where bill of lading is issued on or before 31.03.2023 and where goods are imported on or before 30.06.2023 and further direct the 2nd and 3rd respondent 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 under the TRQ authorization 01110048523 dated 02.07.2022 allotted to them for the FY 2022-23 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 R2 and R3

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ORDER

This writ petition has been filed seeking for issuance of a writ of Certiorarified Mandamus, challenging the impugned Customs Exemption Notification No. 30/2022-Cus dated 24.05.2022 (as amended vide Notification No. 15/2023-Cus dated 03.03.2023) issued by the first respondent to the extent it denies exemption benefits for eligible imports, and to consequently, direct the second and third respondents to extend the benefit of the said notification to the goods imported by the petitioner under TRQ Authorization No. 0111004853 dated 02.07.2022 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 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, connected miscellaneous petitions are 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. Union of India
Represented by its Deputy Secretary
Ministry of Finance
Government of India
New Delhi – 110 001.

2. The Commissioner of Customs (Imports)
Custom House, 60 Rajaji Salai
Chennai-600 001.

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W.P.No.14481 of 2023

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