



W.P.No.32493 of 2019

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.06.2026

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THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.32493 of 2019

And

W.M.P.No.32826 of 2019

Emami Agrotech Limited
(Formerly known as Emami Biotech Limited)
687, E.M.Bypass, Anandapur,
3rd Floor, Emami Tower,
Kolkata – 700 107,
West Bengal.

... Petitioner

Vs.

- 1 Union of India,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi – 110 001.
- 2 The Commissioner of Customs, Chennai II
New Custom House,
Opp. Dist. Collector,
Chennai – 600 001.
- 3 The Assistant commissioner of Customs,
Chennai – II (Refund), Customs House,
Opp. Dist. Collector,
Chennai – 600 001.
- 4 The Chairman,
Central Board of Indirect Taxes and Customs,
Ministry of Finance, Department of Revenue,
North Block, New Delhi – 110 001. ... Respondents



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Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus to direct the second respondent to assess the Bills of Entry by granting the exemption of the SWS amount, in terms of the Exemption Notification No.24/2018-Cus dated 05.04.2015.

For Petitioner : Mr.Thriyambak J.
For Respondents : Ms.Anu Ganesan for R1 to R4

ORDER

The petitioner has filed this writ petition seeking issuance of Writ of Mandamus to direct the second respondent to assess the Bills of Entry by granting the exemption of the SWS amount, in terms of the Exemption Notification No.24/2018-Cus dated 05.04.2015.

2.The learned counsel appearing for the petitioner submitted that the issue arise in this writ petition has already been decided by the Hon'ble Division Bench of this Court in W.A.Nos.830 and 831 of 2020 dated 10.05.2024. Hence, this Court may without going into the merits of the case, grant liberty to the petitioner to work out the remedy in the manner known to law.



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3.Considering the limited relief now sought for by the learned counsel appearing for the petitioner, this Court without going into the merits of the case, grants liberty to the petitioner to work out the remedy in the manner known to law.

4.The writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

08.06.2026

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Index: Yes/ No
Speaking Order: Yes/ No
NCC: Yes/ No

To

- 1 Union of India,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi – 110 001.
- 2 The Commissioner of Customs, Chennai II
New Custom House,
Opp. Dist. Collector,
Chennai – 600 001.

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- 3 The Assistant commissioner of Customs,
Chennai – II (Refund), Customs House,
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Chennai – 600 001.
- 4 The Chairman,
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