



WEB COPY



W.A.Nos.3873 & 3875 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.01.2026

CORAM :

THE HONOURABLE MR. MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

W.A.Nos.3873 & 3875 of 2025

&

C.M.P.Nos.31654 & 31664 of 2025

M/s. Core Plasto Enterprises
Rep. by its Partner
A-22, Phase III, Sidco Thiru Vi Ka Indl Estate
Guindy
Chennai 600 032.

Appellant in
both W.As.
..

Vs.

Joint Director General of Foreign Trade
Office of the Additional Director General of Foreign Trade
4th Floor, Shastri Bhavan, Annex
26, Haddows Road
Chennai 600 006.

Respondent in
WA No.3873/25
..

Deputy Commissioner of Customs, Chennai II
60, Rajaji Salai, Custom House
Chennai 600 001.

Deputy Director General of Foreign Trade
Office of the Zonal Directorate General of Foreign Trade
4th Floor, Shastri Bhavan, Annex
26, Haddows Road
Chennai 600 006.

Respondents in
WA No.3875/25
..



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Prayer : Appeals under Clause 15 of the Letters Patent against the orders dated 14.10.2025 passed in W.P.No.17938 of 2024 and dated 14.10.2025 passed in W.P.No.609 of 2021.

For Appellant : Mr.T.Ramesh

For Respondents : Mr.Rajnish Pathiyil
Senior Panel Counsel

JUDGMENT

(Judgment of the Court was delivered by
the Hon'ble Chief Justice)

Challenge to various adjudication orders and recovery proceedings is essentially based on the submission that appellant's application seeking benefit of amnesty scheme is not decided till date, whereas Department is proceeding against appellant.

2. Learned Single Judge dismissed the petitions on the ground of existence of alternative remedy. Appellant ought to be vigilant to seek a direction for expeditious disposal of its application pending consideration under the amnesty scheme and not to wait till the passing of adjudication order. It appears that recovery proceedings



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have also been issued on account of non-fulfillment of obligation under Foreign Trade Regulation Act.

3. Be that as it may, though we are not inclined to upset the finding of the learned Single Judge insofar as liberty to avail alternative remedy is concerned, to a limited extent, we shall modify the order by directing that first respondent shall decide the application filed in June, 2023, for availing the benefit of amnesty scheme, within a period of two months from the date of receipt of a copy of this order. The appeal may now be filed within 15 days from today.

4. Appeals are disposed of. There shall be no order as to costs. Consequently, the interim applications are closed.

(MANINDRA MOHAN SHRIVASTAVA, CJ) (G.ARUL MURUGAN,J)
30.01.2026

Index : Yes/No
Neutral Citation : Yes/No

kpl



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To

1. Joint Director General of Foreign Trade
Office of the Additional Director General of Foreign Trade
4th Floor, Shastri Bhavan, Annex
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2. Deputy Commissioner of Customs, Chennai II
60, Rajaji Salai, Custom House
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3. Deputy Director General of Foreign Trade
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THE HON'BLE CHIEF JUSTICE
AND
G.ARUL MURUGAN,J.

(kpl)

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