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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 7143/2023**

HOTEL ANNAMALAI INTERNATIONALPetitioner

Through: Mr. Udit jain, Advocate

versus

DIRECTOR GENERAL OF FOREIGN TRADE & ANR.

.....Respondent

Through: Mr Farman Ali CGSC with Ms Usha
Jamnal, Advocate.

CORAM:

HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

ORDER

% **09.02.2026**

1. The petitioner, herein, was granted Export Promotion Capital Goods (EPCG) Authorisation bearing No. 3530003915 dated 01.02.2010, requiring fulfilment of export obligation by rendering hotel services to foreign nationals. Between 2010 to 2018, the petitioner fulfilled the export obligation by earning INR 59,73,066/- from foreigners, supported by detailed guest records, invoices, and a Chartered Accountant's certificate. It is the petitioner's claim that the substantive export obligation stood fully discharged.

2. It is, further stated that in terms of Policy Circular No. 60 dated 24.12.1998, payments received from foreigners in INR are eligible for discharge of export obligation under the EPCG Scheme. However, the petitioner, being a small sole proprietorship, did not obtain encashment



certificates from foreign guests and accordingly sought relaxation of this procedural requirement.

3. It is, therefore, the case of the petitioner that despite the Policy Relaxation Committee being empowered under paragraph 2.5 of the Foreign Trade Policy to grant such relaxation, and despite identical relief having been granted to similarly placed applicants, respondent No. 2 rejected the petitioner's request and successive statutory reviews *vide* orders dated 03.11.2020/11.11.2020, 19.10.2022 and 24.02.2023.

4. Thus, the petitioner has filed the instant petition for the following reliefs:-

"a) issue a Writ of Certiorari or a Writ in the nature of Certiorari or any other appropriate writ or order calling for the records and proceedings of the case and after examining the legality, validity and propriety thereof be pleased to quash the Impugned Orders issued by the Respondent No. 2 in the Minutes of Meeting No. 15/AM21 held on 03.11.2020 & 11.11.2020 (Case No. 7), Minutes of Meeting No. 15/AM23 held on 19.10.2022 (Case No. 92), and minutes of meeting no. 32/AM23 held on 24.02.2023 (CASE NO. 45);

b) issue a Writ of Mandamus, or a Writ in the nature of Mandamus, or any other appropriate Writ, order or direction directing the Respondent No. 2 to redeem the EPCG Authorisation No. 3530003915 dated 01.02.2010 by accepting payment received in INR from foreigners without encashment certificate against Export Obligation;

c) any other Order or Orders which this Hon'ble Court may deem fit and proper in the facts and circumstances of the present case."

5. Various arguments have been made by learned counsel appearing on behalf of the parties to justify their position. However, during the course of hearing learned counsel for the petitioner submits that the petitioner's grievance, as of now, would be substantially redressed if respondent No. 2, is directed to reconsider the matter in light of the grounds urged in the writ



petition.

6. Having regard to the overall facts and circumstances of the case, it is thought apposite to direct respondent No. 2 to reconsider the impugned decision in light of the pleadings on record, including Annexure-P11 at Serial No. 44, wherein, a similar relaxation is stated to have been granted to another entity, namely M/s Golden Park. Let a speaking order be passed to the aforesaid effect.

7. With the aforesaid observations, the instant petition stands disposed of. All rights and contentions of the parties are left open.

PURUSHAINdra KUMAR KAURAV, J

FEBRUARY 9, 2026

Nc/ksr