$~29

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

\+ **W.P.(C) 12205/2022**

PARADIP INTERNATIONAL CARGO TERMINAL PVT. LTD.

.....Petitioner

Through: Mr. Udit Jain, Advocate.

versus

UNION OF INDIA & ORS.

.....Respondent

Through: Mr. Jagdish Chandra Solanki, CGSC and Mr Rahul Kumar Sharma GP

**CORAM:**
**HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV**

**ORDER**

% **11.02.2026**

1. The instant petition is for the following reliefs:-

> *"a. Declare that the consideration received in Indian rupees by the Petitioner from the Indian Exporters for providing berth and terminal operations can be considered as service export eligible for SEIS Benefit and covered under the scope of Appendix-3E;*
>
> *b. Issue a Writ of Certiorari or a writ in nature of Certiorari or any other writ, order or direction of like nature, to call for, examine, quash and set aside the Impugned Letter dated 12.05.2022 bearing File No. Ol/21/098/50019/AM20/09 issued by Respondent No. 4 rejecting Petitioner's SEIS application;*
>
> *c. That alternatively this Hon'ble Court be pleased to issue a writ of mandamus or order or directions in nature of mandamus or any other writ, directing Respondent No. 3 and Respondent No. 4 to withdraw Impugned Letter dated 12.05.2022 bearing File No. 01/21/098/50019/AM20/09 and re- hear the matter after granting the Petitioner an opportunity of being heard;*
>
> *d. Pass such order or further orders as may be deemed just and proper*

*by this Hon'ble Court in the facts and circumstances of the case."*

2. The sole grievance raised by the petitioner in relation to the impugned order dated 12.05.2022 is that the same has been passed without affording an opportunity of hearing to the petitioner. It is the case of the petitioner that after the filing of the application for financial year 2018-19 for "Services Auxiliary to all modes of Transport", the concerned Department sought for information from Directorate General of Foreign Trade (hereinafter "**DGFT**"). Some clarification was rendered by the DGFT and thereafter, the petitioner was not confronted with the said material. According to the petitioner, that if the said clarification was put to the petitioner, it would have clarified the petitioner's position and the order would have been otherwise.

3. The impugned order dated 12.05.2022 is extracted as under:-

"*Rejection letter*

*Sub:- Payment received in INR under SEIS claim for the 18-19,-reg.*

*Sir,*

*With reference to this subject above, you had filed an SEIS application dated 21.02.2020 for FY 2018-19 for "Services Auxiliary to all modes of Transport" .*

*As seen from the documents submitted by you and replies thereafter the payments have been received against the services rendered from exporter/importer directly by the applicant.*

*The matter was referred to DGFT for a clarification where the firm has applied for SEIS benefit on the service where payment has been received in Indian Rupees in terms of para 3.08 ( c) of FTP 2015-20 (Appendix 3 E)*

*The matter was examined in the Directorate and it is informed that payment made by Exporters/Importers to the applicants are not eligible for claim under SEIS, since Indian Exporter/Importer is not a foreign consumer and thus the transaction for which payment has been received* *does not qualify as an eligible service exports , when read under provision of para 3.08 (a) of FTP and para 9.51 of the FTP.*

*As such claim against this application cannot be considered on the ground as explained above and is hence found ineligible .*

*Your application is hereby rejected under rule 7 (1 )G) of the Foreign Trade (Regulation) Rules, 1993.*

*This is issued with approval of Addl. DGFT, Kolkata*"

4. The petitioner seems to be correct in its submission that after receipt of its application, the matter was referred to DGFT for clarification. The matter was, thereafter, examined in the Directorate and it was informed that the payment made by exporter/importer to the petitioner is not eligible under SEIS.

5. The respondent before taking any adverse decision against the petitioner ought to have provided a reasonable opportunity of hearing. The entire correspondence with the DGFT and the proposed conclusion could have been put to the petitioner seeking explanation as to why his application should not be rejected.

6. The Court, therefore, finds that the impugned order suffers with the violation of principles of natural justice. The same is, therefore, set aside. The matter is directed to be remitted back to the concerned authority to consider it afresh after affording opportunity of hearing to the petitioner.

7. With the aforesaid observations, the instant petition stands disposed of.

**PURUSHAINDRA KUMAR KAURAV, J**

**FEBRUARY 11, 2026**
***Nc/ksr***