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

\+ **W.P.(C) 11832/2022**

Date of Decision: 16.02.2026

IN THE MATTER OF:

JSW STEEL LIMITED .....Petitioner

Through: Mr.Udit Jain, Advocate

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. P. S. Singh, CGSC with Ms. Annu Singh, Ms. Shivangi Sharma and Ms. Prachi, Advocates for UOI for R-1 to 5.
Mr. Aastha Tiwari, Advocate for R-7.

CORAM:
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

JUDGEMENT

PURUSHAINDRA KUMAR KAURAV, J. (ORAL

The present petition arises from the submission of seven non Electronic Data Interchange (EDI) bills of export by the petitioner, filed manually for exports at the land customs station, Raxaul, Bihar, instead of being submitted through the prescribed electronic system.

2. It is the case of the Petitioner that, despite exports of goods to Nepal being permitted on the strength of the said manual/non-EDI bills of export in

accordance with the regular practice followed by the Customs authorities, the Petitioner is unable to file an online application to claim the resultant Merchandise Export from India Scheme (*hereinafter* 'MEIS') benefits on the DGFT's e-Com portal. It is submitted that the said online application can only be completed when e-BRC's details are also filled, which are not issued/ amended by the Respondent No. 7 on the ground that the bills are manual, e-BRCs cannot be issued.

3. Learned counsel for the Petitioner places reliance on several judgments, which, according to him, squarely govern the issue involved in the present petition. These include: ***(i) JSW Steel Limited & Anr. vs. Union of India,*** [1] ***(ii) RK Agroexport Pvt Ltd. vs. Union of India,*** [2] ***(iii) Hindalco Industries Limited vs. Union of India***[3]***, (iv)Jubilant Biosys Limited vs. DGFT*** [4] ***(v) Technocraft Industries (India) Ltd. v. Union of India***[5], ***(vi)Anu Cashews v. Commissioner of Customs, Chocin*** [6], ***(vii) P. A. Footwear Pvt. Ltd. vs. Director General of Foreign Trade, New Delhi,***[7] ***(viii) Davinci Leather Pvt. Ltd. vs. The Commissioner of Customs, Chennai IV Commissionerate & Ors.***[8]***, (ix) Pasha International v. Commissioner***[9], ***(x) Oriental Carbon and Chemicals Limited v. Union of India***[10]***, (xi)Bombardier Transportation India Pvt. Ltd. v. DGFT***[11], ***(xii)***

[1] Order dated 21.03.2024 in W.P.(C) 3663/2021
[2] 2023-TIOL-619-HC-DEL-CUS
[3] Order dated 05.01.2023 in W.P.(C) 14131/2021
[4] 2022(12)TMI 1254-Delhi High Court
[5] 2023 (5) TMI 714- Bombay High Court
[6] 2020 (371) E.L.T. 241 (Ker.)
[7] (2020 (372) E.L.T. 660 (Mad.)
[8] 2020 (372) ELT 367 (Mad.)
[9] 2019 (365) E.L.T. 669 (mad.)
[10] 2021-VIL-316-GUJ-CU
[11] 2021 (377) E.L.T. 489 (Guj.)

Portescap India Pvt. Ltd. v. Union of India[12] These judgments consistently recognize that where exports are allowed on valid bills of export, procedural formalities such as e-EDI registration or e-BRC issuance cannot be used to deny the statutory benefits under schemes like MEIS.

4. In one of the decisions of the Division Bench in the case of ***Hindalco Industries Ltd.***, which deals with the issue of denial of the benefit under the MEIS, on the ground that the manual amendments would not be possible, the Division Bench in paragraph nos. 5 and 6 has issued the following directions:

> *"5. This Court is of the view that the similar benefits ought to be extended to the petitioner in this case as well. The petitioner's case stands on a better footing as it had clearly indicated that it intended to take the benefit of the MEIS scheme. Thus, the error of not marking 'Y' against the reward column is clearly an inadvertent error.*
> *6. In view of the above, respondent no.4 shall transmit the corrected bills through manual intervention at ICEGATE within a period of two weeks from today. The DGFT (respondent no.2) shall process the petitioner's claim for benefits under the MEIS scheme within a period of six weeks thereafter."*

5. Similar directions were issued by the Division Bench of the High Court of Judicature at Bombay in the case of ***Technocraft Industries (India) Ltd.*** .

6. The Coordinate Bench of this Court in the case of petitioner itself titled ***JSW Steel Limited*** has found that the petitioner is entitled for the same benefit as was directed in the case of ***Jubilant Biosys Lmt.*** and other matters.

7. Having considered the aforesaid facts and situation, the Court finds that the petitioner is also entitled for consideration of his case for entitlement

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[12] 2021 (376) E.L.T. 161 (Bom.)

of MEIS benefit with respect to certain shipping bills under the foreign trade policy. The aforesaid direction is necessary in order to maintain the parity as in various cases – relied upon by the petitioner, the Courts have allowed the transmission of the manual bills instead of online.

8. So far as the submission of respondent no.1 regarding entitlement of the petitioner for the benefit of the MEIS on merits is concerned, the same can be considered by the concerned Department. However, the petitioner's claim shall not be rejected solely on the ground of non-submission of the application through the online process. Accordingly, the minutes dated 09.06.2020 are hereby set aside.

9. The petitioner is permitted to submit the manual application along with all supporting documents. The Respondent shall consider the same on merits in accordance with the extant policy.

10. Since the petitioner is diligently pursuing is remedy, and therefore, that the last date for taking the benefit under the MEIS may have expired should not come in the way of the petitioner, and the respondent(s) are directed to consider the case of the petitioner in accordance with extant policy.

11. With the aforesaid, the petition, along with pending application(s), if any, stands disposed.

PURUSHAINDRA KUMAR KAURAV, J

FEBRUARY 16, 2026
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