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W.P.No.14818 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.02.2026

CORAM

**THE HONOURABLE Ms. JUSTICE P.T. ASHA**

**W.P.No. 14818 of 2025**

**&**

**W.M.P.Nos. 16719 & 16721 of 2025**

M/s. Integrated CNC Technologies Pvt. Ltd,  
Rep. by its Director, Mrs. Geetha Rani  
No.3B, 3C Kasthuri Industrial Estate,  
Ponnamman Nagar,  
Ayanambakkam,  
Chennai - 600 095.

...petitioner

Vs.

1. The Appellate Authority &  
Zonal Additional Director General of Foreign Trade,  
4<sup>th</sup> Floor, Shastri Bhavan Annexe,  
No.26, Haddows Road,  
Chennai - 600 006.

2. The Joint Director General of Foreign Trade,  
O/o. the Additional Director General of Foreign Trade,  
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4<sup>th</sup> Floor, Shastri Bhavan Annexe,  
No.26, Haddows Road,  
Chennai - 600 006.

...respondents

**Prayer:** Writ Petition is filed under Section 226 of the Constitution of India for issue of Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned Order-in-Original dated 21.08.2024 passed by the 2<sup>nd</sup> respondent in F.No. F.NO.04/21/021/01037/AM08 and the consequential order-in-Appeal dated 21.01.2025 passed by the 1<sup>st</sup> respondent in F.NO.4/21/021/01037/AM08 and quash the same and further direct the 1<sup>st</sup> respondent to provide an opportunity of personal hearing before passing any orders.

For petitioner : Mr. Hari Radhakrishnan

For respondents : Mr. AR.L.Sundaresan  
Additional Solicitor General

Assisted by  
Mr. B.Babu Manohar  
Senior Central Government  
Standing Counsel



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## ORDER

This writ petition is filed for the following relief:

*“To call for the records pertaining to the order dated 21.08.2024 passed by the 2<sup>nd</sup> respondent and the consequential order in appeal dated 21.01.2025 passed by the 1<sup>st</sup> respondent and quash the same and further direct the 1<sup>st</sup> respondent to provide an opportunity of personal hearing before passing any orders”.*

2. The petitioner is a company engaged in the business of manufacture of machine parts for automobiles and other engineering industries. During the course of their business, the petitioner had obtained two Export Promotion Capital Goods authorisations dated 27.02.2008 and 27.06.2008. The said authorisations were obtained for import of capital goods under concessional rate of duty under the Export Promotion Capital Goods scheme. They had a corresponding export obligation to the tune of USD 217,461.36 with respect to EPCG



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authorisation No.0430005868 dated 27.02.2008 and USD 148,200 with respect to EPCG license 040006316 dated 27.06.2008.

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3. The petitioner would submit that they were unable to submit the documents to evidence fulfillment of export obligation to the Licensing Authority, which had resulted in the issuance of show cause notice dated 30.05.2019 by the Director General of Foreign Trade, issued in respect of EPCG authorisation dated 27.06.2008. The petitioner vide their letter dated 11.03.2020, had replied to the said show cause notice and had submitted documentary proofs evidencing the fact of completion of the export obligation.

4. Thereafter, the petitioner received an order dated 24.08.2021, passed by the Deputy Director General of Foreign Trade, Chennai, with respect to the other EPCG authorization dated 27.02.2008, imposing a penalty of Rs.50,00,000/- on the petitioner on the ground of non-fulfillment of export obligation under authorization dated 27.02.2008. The petitioner submits that they had neither received any show cause notice nor any notice of intimation of personal hearing before passing

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of the above order.

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5. The petitioner challenged the said order dated 24.08.2021, before this Court in W.P.No. 22703 of 2021 and this Court by order dated 24.06.2024, had allowed the said writ petition and had directed the adjudicating authority to issue a fresh show cause notice and to pass fresh orders after providing the petitioner with an opportunity of personal hearing.

6. Pursuant to the said order, the petitioner had submitted all the relevant documents evidencing the completion of export obligation under authorization dated 27.02.2008, vide letter dated 25.09.2024 to the Office of the Additional Director General of Foreign Trade. Thereafter, when the petitioner approached the authorities to follow up on the above referred letter, the petitioner was informed that the Joint Director General of Foreign Trade, the 2<sup>nd</sup> Respondent herein, had already passed an order dated 21.08.2024, whereby the said authority had found that the petitioner has defaulted in complying with the export obligations under authorization dated 27.02.2008 and had therefore

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imposed penalty of Rs. 1,00,000/-, in addition to the demand of customs duty towards non-fulfilled value of export obligation.

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7. The petitioner would submit that the order dated 21.08.2024, was not served upon them and was only uploaded in the website of the DGFT. Challenging the said order, the petitioner preferred an appeal before the Appellate Authority & Zonal Additional Director General of Foreign Trade, the 1<sup>st</sup> respondent herein. The appeal filed by the petitioner was also dismissed by order dated 21.01.2025, stating that the appeal is barred by limitation.

8. Challenging the same, the petitioner is before this Court.

9. The only argument that is advanced by the learned counsel for the petitioner is that the petitioner has not received the show cause notice or any of the notices of hearing as all of them had been uploaded only on the respondent's website.

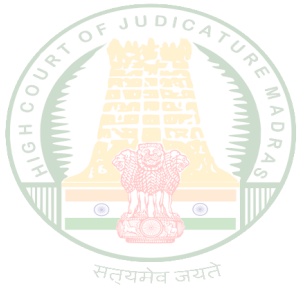


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10. Mr. AR.L.Sundaresan, learned Additional Solicitor General refuted the said statement by contending that all these documents have been sent to the e-mail ID, which was originally issued to the petitioner at the time of getting licence and the same is accessible and to the knowledge of the petitioner. Therefore, he would submit that the petitioner's writ deserves to be rejected. However, he would submit that by way of concession, the respondents are ready to give the petitioner an opportunity of hearing. He would on instructions, submit that the petitioner shall be given a hearing on 23.02.2026.

11. Therefore, in the light of the above, the impugned order is quashed and the matter is remitted back to the 2<sup>nd</sup> respondent with the following directions:

*(i)The petitioner shall be present before the 2<sup>nd</sup> respondent at 11.30 AM on 23.02.2026 and the 2<sup>nd</sup> respondent shall hear the petitioner and receive his documents.*



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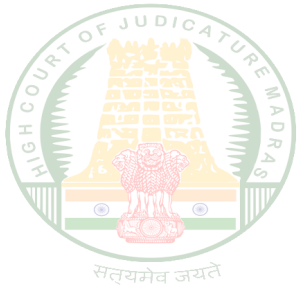
*(ii) In case, the petitioner is not present on the said date, he will not be given another opportunity of hearing and the impugned order would stand revived.*

12. With the above observation and directions, this writ petition is allowed. Consequently, the connected miscellaneous petitions are closed. No costs.

**10.02.2026**

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**Note: Issue order copy on 11.02.2026.**



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To

1. The Appellate Authority &  
Zonal Additional Director General of Foreign Trade,  
4<sup>th</sup> Floor, Shastri Bhavan Annexe,  
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Chennai - 600 006.

2. The Joint Director General of Foreign Trade,  
O/o. the Additional Director General of Foreign Trade,  
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**P.T. ASHA, J**

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