IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 9TH DAY OF JULY, 2025

BEFORE

THE HON'BLE MR. JUSTICE SURAJ GOVINDARAJ

WRIT PETITION NO. 9005 OF 2025 (T-CUS)

BETWEEN:

LOUIS DREYFUS COMPANY
(INDIA) PVT. LIMITED
COMPANY REGISTERED UNDER
THE COMPANIES ACT, 1956
A COMPANY HOLDING IEC: 0397061340,
HAVING ITS OFFICE AT
7TH FLOOR, BLOCK- 3,
INTERNATIONAL TECH PARK (ITPG)
SECTOR-59, GURUGRAM-122101.
THROUGH ITS AUTHORISED
REPRESENTATIVE
MANAGER-ACCOUNTING AND
CONSOLIDATION
RADHAKRISHNA ACHARYA

...PETITIONER

(BY SRI. PRADEEP NAYAK AND
SRI. KISHORE KUNAL, ADVS.)

AND:

1. UNION OF INDIA
THROUGH THE SECRETARY,
DEPARTMENT OF REVENUE,
MINISTRY OF FINANCE,
GOVERNMENT OF INDIA,
NORTH BLOCK,
NEW DELHI.

2. MINISTRY OF COMMERCE AND INDUSTRY,
DEPARTMENT OF COMMERCE,
UDHYOG BHAWAN,
NEW DELHI-110011.

3. DEPUTY COMMISSIONER OF CUSTOMS
(EXPORT SECTION)
NEW CUSTOMS HOUSE,
MANGALORE-575010.

4. DIRECTORATE GENERAL OF
FOREIGN TRADE
UDYOG BHAWAN, W-WING,
GATE NO.- 2,
MAULANA AZAD ROAD,
NEW DELHI-110011.

...RESPONDENTS

(BY SRI. AKASH B. SHETTY, ADV. FOR R3,
SRI. MADANAN PILAI, LEARNED CGC FOR R1,R2 AND R4.)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO DIRECTIONS, DIRECTING THE RESPONDENTS TO AMEND THE SHIPPING BILLS BEING SHIPPING BILL NOS. 9371738 DATED 15.03.2021 (ANNEXURE-A), 9391542 DATED 16.03.2021 (ANNEXURE-B), 9833327 DATED 01.04.2021 (ANNEXURE-C), 9384002 DATED 01.04.2021 (ANNEXURE-D) AND 1007623 DATED 09.04.2021 (ANNEXURE-E) AND ETC.

THIS PETITION, COMING ON FOR PRELIMINARY HEARING, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE SURAJ GOVINDARAJ

ORAL ORDER

1. The petitioner is before this Court seeking for following reliefs:

> i. Issue a Writ of Mandamus, or a Writ in the nature of mandamus, or any other appropriate Writ, Order or directions, directing the respondents to amend the shipping bills being shipping bill Nos.9371738 dated 15.03.2021 (Annexure-'A'), 9391542 dated 16.03.2021 (Annexure-'B'), 9833327 dated 01.04.2021 (Annexure-'C'), 9384002 dated 01.04.2021 (Annexure-'D'), and 1007623 dated 09.04.2021 (Annexure-'E');
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> ii. Issue a Writ, order or directions in the nature of mandamus or any other writ, order or direction of like nature to the respondent No.4 to grant benefits under the remission of duties and taxes on exported products ("RoDTEP') Scheme in terms of Notification No.19/2015-20 dated 17.08.2021 to the petitioner for sugar exported vide Shipping Bill Nos.9371738 dated 15.03.2021 ("Annexure-A"), 9391542 dated 16.03.2021 ("Annexure-B"), 9833327 dated 01.04.2021 ("Annexure-C"), 9384002 dated 01.04.2021 ("Annexure-D") and 1007623 dated 09.04.2021 ("Annexure-E");
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> iii. Issue a Writ, order or directions in the nature of certiorari or any other writ, order or direction of like nature quashing the letter dated 15.05.2024 ("Annexure-F") bearing reference No.343817/1453 issued by respondent No.3;

> iv. Issue a Writ of Mandamus, or a Writ in the nature of Mandamus, or any other appropriate Writ, Order or directions, directing the respondents to expedite the amendment of shipping bills and grant the earned benefit under the RoDTEP Scheme;
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> v. for such further and other reliefs, as this Hon'ble Court may deem fit and proper in the nature and circumstances of the case.

2. The short question that arises in the present matter is whether the petitioner would be entitled to claim export benefit on a subsequent date if not so claimed along with original shipping bill?

3. In the present case, the petitioner had uploaded the shipping bills on 15.03.2021, 16.03.2021, 01.04.2021 and 09.04.2021. In the column indicating the claim for export benefit, inadvertently, the petitioner had not selected the option 'Yes' in the relevant field in the form. In fact, the petitioner had selected the option 'No' in the form and as such, export benefit in relation to the advantage was not provided to the petitioner.

4. Subsequently, when the petitioner had approached the respondent for amendment of the said shipping bill and for

grant of export benefit, the said application was not accepted on the ground that the shipping bills have been provided in the online manner and there is no scope for amendment of the online shipping bill and furthermore, there is no procedure envisaged for a manual amendment of shipping bill which is submitted in online. In that background, the petitioner is before this Court seeking for following reliefs.

5. On principle, learned counsel for respondents would submit that there can be denial of the export benefit as available to the petitioner in terms of shipping bill which have been uploaded through online. However, his submission is that since there is no procedure which is envisaged for amendment through online or for manual amendment, the request of the petitioner could not be processed.

6. A similar situation was dealt with by Hon'ble High Court of Gujarat in the case of ***Shri Niwas Dall and Besan Mill vs. Union of India reported in (2024) 23 Centax 201 (Guj.).*** The said Division Bench at paragraph No.22 has held as under:

> *"Considering the above conspectus of law, this petition is also disposed of by following*

directions, which would serve the ends of justice:

i. *The petitioner shall be entitled to RODTEP scheme benefit in respect of the exports of the goods by the respondent authorities in view of the amendment of the shipping bills under Section 149 of the Customs Act, 1962.*

ii. *The respondent authorities are directed to process the claim of the petitioner for RoDTEP scheme benefit irrespective of the amendment of the shipping bills on the custom automated system or in alternative the respondents are directed to permit the petitioner to amend the shipping bills online on custom automated system by suitably making technical deviation in the system and thereafter, process the claim of the petitioner for benefit under the RoDTEP scheme if otherwise available to the petitioner."*

7. The observation made by the Hon'ble Division Bench of the Gujarat High Court was after considering all the aspects in relation thereto and a direction had been issued to the respondent authorities to process the claim of the petitioner therein by permitting the amendment of shipping bills on the custom automated system by making technical deviation in the system and thereafter, process the claim of the petitioner for benefit under the RoDTEP scheme. The said decision was

rendered on 10.01.2024, it is rather surprising that the Department continues to even today contend that there is no online amendment which can be permissible.

8. There are situations where the assessee by inadvertence or even otherwise has uploaded certificate/forms or returns which contains some errors which would require correction. The said correction or amendment cannot be denied on the basis of the technological system which has been introduced by the Department to contend that the software does not allow for such amendment. Prior to software being introduced, it was always available to allow amendment of the documents by the petitioner physically by submitting the application which would be considered by the concerned authorities. Merely because of a software system is introduced, it would not mean that the software would override the principles of natural justice and rights of the parties. The software cannot govern the relationship between the assessee and the revenue.

9. It would therefore required for the revenue to implement such features as may be required in the software to enable the petitioner to amend any of the documents filed subject of

course to certain restrictions and supervision of the concerned authorities. In as much as, these amendments can be allowed to be made by the assessee after prior approval of the concerned authorities by following due procedure in relation thereof.

10. An affidavit of respondent No.1 to be filed in this regard within four weeks from today.

11. In view of observation made above and in view of the finding in the decision of the Hon'ble Gujarat High Court, it is clear that the petitioner would be entitled for export benefit even though no claim is made at the time of uploading the shipping bills.

12. Hence, I proceed to pass the following:

i. Writ Petition is ***allowed***.

ii. A Mandamus is issued directing the respondents to either permit the petitioner to amend the shipping bills in the online system or accepting the amendment submitted by the petitioner manually and process the same within a period of four weeks from the date of submission of such amended documents by the petitioner.

iii. Though the above petition is disposed of, re-list on **18.08.2025** for reporting compliance and above general directions.

SD/-
(SURAJ GOVINDARAJ)
JUDGE

SSD
List No.: 1 Sl No.: 47