2026:DHC:6446

$~28

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

% ***Date of Decision: 06th August, 2026***

\# **CNR No. DLHC010660082024**

\+ CONT.CAS(C) 1560/2024

ARCHER AND ANGEL .....Petitioner

Through: Mr. Vishal Malhotra and Ms. Sukanya Basu, Advs.
Mob: 9810111610
Email: vmalhotra@archelangel.com

versus

DIRECTOR GENERAL OF FOREIGN TRADE & ANR. .....Respondents

Through: Mr. Vikrant Nilesh Goyal, Mr. Inderpreet Singh and Mr. Kunal Dixit, Advs. for R-UOI

CORAM:
HON'BLE MS. JUSTICE MINI PUSHKARNA

MINI PUSHKARNA, J *(ORAL)*:

1. The present petition has been filed alleging non-compliance of the order dated 26th September, 2026, passed in *W.P.(C) 9535/2023,* wherein, directions had been issued in the following manner:

> **CM APPL. 50027/2023**
>
> 1. This application has been filed by the Petitioner for disposal of the writ petition in light of the Judgment dated 12.09.2023 passed by the Division Bench of this Court in W.P.(C) 9402/2023.
>
> 2. The instant writ petition has been filed challenging the rejection of claim of the Petitioner for seeking benefit under the Service Export India Scheme under the Foreign Trade Policy 2015-2020.
>
> 3. It is stated that the Order rejecting the claim of the Petitioner was contrary to the Order dated 25.04.2023 passed by this Court in W.P.(C) 3483/2022. Material on record discloses that a similar matter was pending before the Division Bench of this Court in W.P.(C) 9402/2023 and the

Division Bench has disposed of the said writ petition *vide* Order dated 12.09.2023. The relevant portion of the said Order reads as under:

> *"4. In the light of the aforesaid, Impugned Order is hereby quashed and the following directions are passed:*
>
> *(i) the cancellation of the SEIS scrips in the Impugned Order is set aside;*
>
> *(ii) the Petitioner shall not be further listed under the Denied Entry List; and*
>
> *(iii) the penalty on INR 1 lakh imposed upon the Petitioner vide the Impugned Order is set aside."*

4. The Petitioner, therefore, states that the present writ petition be disposed of in light of the aforesaid Order passed by the Division Bench of this Court.

5. In view of the above, the Impugned Order under challenge in the instant writ petition cannot survive and is set aside.

6. Learned CGSC draws attention of this Court to an Order dated 25.04.2023 passed by this Court in W.P.(C) 3483/2022 and more particularly paragraph No.7 of the said Order which reads as under:

> *"7. The period of pendency of the present petitions shall not come in the way of calculating limitation qua the applications of the Petitioner. However, considering the date of the applications and the period for which the duty scrips are being sought, the issue as to whether they are barred by limitation is left open."*

7. In view of the aforesaid observation, the period of pendency of the present petition shall not come in the way of calculating limitation qua the applications of the Petitioner and considering the date of the applications and the period for which the duty scrips are being sought, the issue as to whether they are barred by limitation is left open.

8. The writ petition is disposed of, along with pending application(s), if any.

9. The next date of hearing of the writ petition i.e., 19.10.2023 stands cancelled.

10. The application is disposed of. ”

2. A reply has been filed on behalf of respondent no. 1, along with which, an Office Memorandum dated 13th June, 2024 issued by the Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce and Industry, Government of India, has been attached. The

said Office Memorandum reads as under:

OFFICE MEMORANDUM

Subject: **Compliance of Judgment order dated 26.09.2023 passed by the Single Judge Bench of the Hon'ble High Court of Delhi in W.P (C) No.9535 of 2023 Archer and Angel v/s UOI & Anr.– reg.**

The undersigned is directed to refer to your email dated 17.05.2024 (as enclosed) on the above-cited subject.

2. In this regard, it has been noticed that the petitioner firm namely, M/s. Archer & Angel preferred the SEIS applications for FY 2015-16, 2016-17 and 2017-18 on 30.12.2021 (through courier) which were subsequently rejected by CLA vide Letter dated 21.01.2022 (as enclosed) from File No. 05/50/162/00113AM.22/EPS.I/CLA for being time barred and not having an active IEC at the time when then the services were rendered. Further -

i. It is pertinent to note here that the application process for claiming SEIS rewards is entirely digital and the manual applications were not allowed.

ii. Further, in terms of the provisions given under para 3.15 r/w para 9.02 of the HBP 2015-20 the above-stated applications of the Petitioner do not even qualify to be considered even after applying the late cut provisions mentioned in the HBP as these have become time-barred.

iii. It is pertinent to underscore that the efficacy and fiscal integrity of any government scheme, including the Service Exports from India Scheme (SEIS), necessitate the establishment of reasonable timelines for the submission and adjudication of claims. The determination of such time constraints falls within the discretionary ambit of policy formulation, as validated by a plethora of Supreme Court pronouncements.

iv. Moreover, it is noteworthy that the imposition of time limitations has been an integral aspect of the Foreign Trade Policy since its inception. Consequently, the applicant was reasonably cognizant of such temporal parameters. In the absence of any legitimate expectation to the contrary, and in the absence of any directives from the Hon'ble Court in this regard, the imposition of such time limits remains consonant with established legal principles and statutory frameworks.

v. This limitation become all the more important since the Scheme has not been continued for services exports after 2019-20.

3. In consideration of the aforementioned, it is observed that the claims under SEIS for Financial Year 2015-2016, 2016-2017 and 2017-2018 are not permissible under the scheme framework and were rightly rejected by CLA Delhi.

4. In view of this, it is informed that in terms of SEIS applications filed for FY 2015-2016, 2016-2017 and 2017-2018, the Status Quo of the Rejection Letter dated 21.01.2022 may be maintained.

5. Further for FY 2018-19 and FY 2019-20, the status of the files has been changed from "Rejection" to "in process". In this regard, CLA Delhi is requested to take suitable action as deemed fit, after due examination in compliance to the Hon'ble High Court's Order.

6. This issues with the approval of the Competent Authority.

(Deepak Jhalani)
Deputy Director General of Foreign Trade
E-mail: deepak.jhalani@gov.in

3. Perusal of the aforesaid shows that the order as passed by this Court dated 26th September, 2026, stands duly complied.

4. In case, the petitioner is aggrieved by the decision taken by the respondents, the petitioner is at liberty to challenge the same, in accordance with law.

5. Noting the aforesaid, the present petition is accordingly, disposed of.

MINI PUSHKARNA, J

AUGUST 6, 2026/SK