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* **IN THE HIGH COURT OF DELHI AT NEW DELHI*****Date of Decision: 9th October, 2025***+ **W.P.(C) 11521/2025 & CM APPL. 47161/2025****ALKALI MANUFACTURERS ASSOCIATION
OF INDIA**

.....Petitioner

Through: Ms. Niyati Kohli, Mr. Rishabh Parikh
and Mr. Pratham Vir Agarwal,
Advocates (Mob. 9818690207).

versus

UNION OF INDIA AND ORS.

.....Respondents

Through: Ms. Shiva Lakshmi, Mr. Vivek Nagar,
Mr. Madhav Bajaj, Ms. Esha Kumar,
Advs. for UOI/DGFT.Mr. Harpreet Singh, SSC with Ms.
Suhani Mathur, Ms. Sanidhya Sharma,
Advs. for Customs, Delhi alongwith
Mr. Daljit Singh, A.C. and Mr. Anand
Tripathi, SIO.Ms. AnushreeNarain, SSC with Mr.
Naman Choula, Adv. for R-5 alongwith
Mr. M.R. Bhatt, Asstt. Commissioner,
Customs, Kandala (through VC).**CORAM:****JUSTICE PRATHIBA M. SINGH****JUSTICE SHAIL JAIN****Prathiba M. Singh, J. (Oral)**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner- Alkali Manufacturers Association of India under Article 226 of the Constitution of India, seeking *inter alia*, issuance of an appropriate writ directing the Respondents to ensure enforcement and implementation of ***Notification No. 46/2024-25 dated 30th December, 2024*** which was further extended by



Notification No. 23/2025-26 dated 30th June, 2025.

3. The background of the case is that the Petitioner is stated to be an association of 30 Members, representing the interest of Indian Alkali and Chloro-Vinyl Industries. The grievance of the Petitioner is that in respect of Soda Ash, which is Disodium Carbonate, the Directorate General of Foreign Trade (*hereinafter, 'DGFT'*) had imposed a minimum import price of Rs.20,108/- per metric ton vide ***Notification No.46/2024-25 dated 30th December, 2024***. The said price was applicable till 30th June 2025, however, the same was further extended till 31st December, 2025 ***vide Notification No.23/2025-2026 dated 30th June, 2025***.

4. On the previous date of hearing, it was contended on behalf of the Petitioner that the Petitioner is aggrieved by the fact that the Customs Department is permitting imports of Soda Ash at a price which is below the minimum import price which has an adverse impact on other domestic industries, and therefore, the Customs Department ought to give full effect to the minimum import price notifications.

5. Thereafter, the Customs Department, as also DGFT, were directed to file their affidavits in this case.

6. Today, the Court has heard the following parties:

- (i) Customs Department, Delhi represented by Mr. Harpreet Singh, SSC;
- (ii) Customs Department, Kandala represented by Ms. Anushree Narain, SSC and;
- (iii) DGFT represented by Ms. Shiva Lakshmi, CGSC.

7. The stand of all the three parties clearly is that the ***Notification No.46/2024-25*** which fixes the Minimum Import Price of Soda Ash at



Rs.20,108/- is being strictly implemented in respect of all imports which have bills of entry/ bills of lading post the issuance of the **Notification No.46/2024-25**. The exceptions which are being relied upon by the Petitioner are in case of those imports where the bills of entry/bills of lading were prior and the import took place after the issuance of **Notification No.46/2024-25**.

8. It is also submitted by the DGFT that even as of 25th July, 2025, an Office Memorandum has been issued to the CBIC and to other Custom Authorities to ensure that the prevailing import policy is implemented in its letter and spirit. The said Office Memorandum dated 25th July, 2025 reads as under:

“Subject: Representation from Alkali Manufacturers Association of India (AMAI) requesting for effective enforcement of MIP on imports of Soda Ash - Regarding.

The undersigned is directed to enclose a copy of representation dated 12.07.2025 received from Alkali Manufacturers Association of India (AMAI), requesting for appropriate instructions by the DGFT for effective enforcement of MIP condition on import of Soda Ash so that the intended relief is available to industry. It has been alleged that imports below MIP have taken place during Jan-Jun 2025 that are beyond the exemptions provided, requesting that appropriate instructions be issued for effective enforcement of MIP.

2. It may be noted that the DGFT, vide Notification No.46 dated 30.12.2024, has imposed Minimum Import Price (MIP) condition on import of Soda Ash (Disodium Carbonate) covered under HS Codes 28362010, 28362020 and 28362090) for a period upto 30.06.2025. The said MIP condition has been subsequently extended further till 31.12.2025, vide



Notification No. 23/2025-26 dated 30.06.2025. However, import is 'Free' if CIF value is Rs. 20,108 or above per MT.

3. In light of the above, the CBIC is requested to kindly issue necessary instruction to their field formations to keep the above provisions/ conditions in mind while examining and clearing the said goods, to implement the prevailing import policy in its true letter and spirit.

This issues with the approval of competent authority.”

9. Mr. Harpreet Singh, Id. SSC, pointing out to Clause 1.05, Sub-Clause (b) of the ‘Legal Framework and Trade Facilitation’, submits that the conditions for import and exports are based on the date of import and export, which is governed by the date of bill of lading and the shipping bill.

10. The above submissions would show that the authorities are fully implementing the **Notification No.46/2024-25** dated 30th December 2024. There appears to be no intention to permit violation of the same. In respect of the imports which were highlighted in the previous order, there is an explanation given as to how the same was permitted below the Minimum Import Price, based on the date of the Bill of Lading.

11. In this view of the matter, the present writ petition is disposed of, while giving clear directions to all the Customs Authorities, including Customs Authorities at Mundra Port, Kandala, Gujarat, Chennai and the CBIC, Delhi, etc. to ensure that the **Notification No. 46 of 2024-25** along with **Notification No.23 of 2025-26** shall be implemented strictly in letter and spirit. If any Commissionerate of Customs, are found permitting imports in violation thereof, would be liable for stringent action in accordance with law.



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12. With aforesaid, the petition stands disposed of alongwith pending application.

PRATHIBA M. SINGH
JUDGE

SHAIL JAIN
JUDGE

OCTOBER 9, 2025/ck/ss