



WEB COPY

WP No. 7971 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-08-2026

CORAM

THE HON'BLE MR.JUSTICE HEMANT CHANDANGOUDAR

WP No. 7971 of 2026

and

WMP.Nos. 8626 and 8628 of 2026

Ingram Micro India Private Limited
Rep by its authorised singatory
Chandrashekhar Thakur
5th floor, building A, Empire Plaza LBS Marg
Vikhroli West,
Mumbai-400 083

..Petitioner

Vs

Commissioner of Customs
Chennai-II(Import)
Custom House, No.60, Rajaji Salai
Chennai-600 001

..Respondent

Writ Petition is filed under Article 226 of Constitution of India, praying for issuance of writ of certiorari, calling for the records relating to impugned Show cause Notice No.152/2025 dated 4.9.2025 issued by the respondent and quash the same.

For Petitioner: Mr. Raghavan Ramabadran

For Respondent: Mr.Santhanaraman, Standing Counsel



ORDER

The petitioner challenges the show cause notice dated 04.09.2025 issued by the respondent under Section 28(4) of the Customs Act, 1962. By the said notice, the respondent has alleged that, during post-clearance audit, it was noticed that the petitioner had imported “MONITOR – 24” LCD MONITOR VIEWSONIC” and classified the same under CTH 85285200, claiming exemption from Basic Customs Duty (BCD) under Sl.No.17 of Notification No.24/2005-Cus., dated 01.03.2005, and paying IGST at 18% under Sl.No.384 of Schedule III to Notification No.01/2017-Integrated Tax (Rate), dated 28.06.2017. According to the respondent, the goods ought to have been classified under CTH 85285900, attracting BCD at 10% and IGST at 28%. The differential duty has accordingly been quantified at Rs.23,43,79,371/-.

2. The petitioner’s primary contention is that some of the Bills of Entry covered by the show cause notice are beyond the period of limitation prescribed under Section 28(1) of the Customs Act, 1962. It is contended that there was no mis-declaration or suppression of material facts on the part of the petitioner. Therefore, Section 28(4) of the Act cannot be invoked and the demand in respect of Bills of Entry falling beyond the normal period of limitation is barred.



WEB COPY

3. The petitioner also contends that the classification of the very same products was considered by the Division Bench of this Court in CMA No.1827 of 2024, wherein, by order dated 28.08.2024, the imported monitors were held to be classifiable under CTH 85285200. According to the petitioner, it had therefore correctly classified the goods.

4. The petitioner further contends that, in response to the audit consultative letter proposing classification under CTH 85285900, it had specifically stated that the goods were correctly classified under CTH 85285200. The petitioner had also relied upon the judgment of the Division Bench of this Court in ***CMA No.1827 of 2024, dated 28.08.2024 (M/s.Viewsonic Technologies India Private Limited Vs. The Customs Authority for Advance Rulings, New Customs House, Mumbai & Another)*** and the decision of the CESTAT, Mumbai, in ***Philips India Ltd. v. Commissioner of Customs (Import), ACC, Mumbai, [(2025) 7 TMI 1414 – CESTAT Mumbai]***.

5. Learned Standing Counsel appearing for the respondent submitted that whether the petitioner had suppressed any material facts or wrongly claimed the exemption is a matter to be considered by the respondent after the petitioner submits its explanation. He further submitted that whether the goods covered by the Bills of Entry are identical to those considered by this Court in CMA No.1827



of 2024, dated 28.08.2024, is also a matter to be examined by the respondent.

Therefore, he submitted that the show cause notice need not be interfered with at this stage.

6. This Court is of the view that all the contentions raised by the petitioner can be considered by the respondent after the petitioner submits its explanation. At this stage, this Court cannot undertake an enquiry as to whether the goods imported under the Bills of Entry are identical to those considered in CMA No.1827 of 2024, dated 28.08.2024. Likewise, the question of limitation also requires consideration by the respondent, particularly when the show cause notice alleges suppression of the classification of the imported goods. The petitioner, however, contends that there was no mis-declaration or suppression and that the goods were declared under CTH 85285200 only on the basis that they were eligible for classification under the said tariff entry.

7. In view of the above, this writ petition is disposed of with the following directions;

- i. The petitioner to submit its explanation to the impugned show cause notice dated 04.09.2025 within four weeks from the date of receipt of a copy of this order.



WEB COPY

ii. On receipt of the explanation, the respondent shall consider the same in accordance with law, including the judgment of the Division Bench of this Court in CMA No.1827 of 2024, dated 28.08.2024, as well as the petitioner's reply to the audit consultative letter, and pass appropriate orders.

iii. Consequently, the connected Miscellaneous Petitions are closed.

There shall be no order as to costs.

19-08-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

ak

To

The Commissioner of Customs
Chennai-II(Import)
Custom House, No.60, Rajaji Salai
Chennai-600 001



WEB COPY

WP No. 7971 of 2



HEMANT CHANDANGOUDAR, J.

aK

WP No. 7971 of 2026

19-08-2026