



C.M.A.No.2224 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.09.2024

CORAM

**THE HON'BLE MR.JUSTICE R.SURESH KUMAR
AND
THE HON'BLE MR.JUSTICE C.SARAVANAN**

C.M.A.No.2224 of 2024 and C.M.P.No.17281 of 2024

The Commissioner of Customs
Chennai II Import Commissionerate
No.60, Rajaji Salai, Chennai.

... Appellant

Vs.

Genuine Spices
No.20/106B, Kunnappallil
Behind Municipality Office
Erattupetta, Kottayam
Kerala - 686 121.

... Respondent

Appeal under Section 28KA of the Customs Act, 1962 against the order of the Authority of Advance Ruling passed in CAAR/MUM/ARC/70/2023 dated 28.12.2023 under Regulation 10(2) of the Customs Authority for Advance Rulings Regulations 2021 read with Section 28KA of the Customs Act, 1962 as amended by Tribunal Reforms Act, 2021 dated 03.08.2021.

For Appellant : Mr.M.Santhanaraman
Senior Standing Counsel
For Respondent : Mr.Sathish Sundar

J U D G M E N T

(Delivered by R.SURESH KUMAR,J.)

This appeal has been filed against the order passed by the Advance Ruling Authority under the Customs Act, 1962 dated 28.12.2023.



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2. In respect of the similar rulings, C.M.A.Nos.600, 1206 and 1750 of 2023 have been filed before this Court, which came to be dismissed by order dated 01.08.2023, where, the issue was decided in favour of the assessee and against the Customs Department (*The Commissioner of Customs -vs- M/s.Shahnaz Commodities International P. Ltd., and Others*). The said Division Bench judgment was followed by another Co-ordinate Bench of this Court in C.M.A.(MD) No.305 of 2024 dated 28.03.2024 (*The Commissioner of Customs -vs- M/s.Genuine Spices*).

3. Since the issue raised in this appeal is already covered in favour of the assessee and against the Revenue, we respectfully follow the same and dispose of this appeal. Accordingly, the present appeal stands dismissed by deciding the substantial questions of law in favour of the assessee / respondent and against the appellant / Revenue. No costs. Consequently, connected miscellaneous petition is closed.

(R.S.K.,J.) (C.S.N.,J.)
04.09.2024

NCS : Yes/No
Index : Yes/No
KST



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