IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.04.2025

CORAM :

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

C.M.A.No.2268 of 2024
&
C.M.P.No.17576 of 2024

M/s. Viewsonic Technologies India Private Limited
B-8, Khader Nawaz Khan Road
Nungambakkam, Chennai
Tamil Nadu 600 006. .. Appellant

Vs.

1. The Customs Authority for Advance Rulings
New Custom House
Ballard Estate
Mumbai 400 001.

2. The Commissioner of Customs
Chennai – II (Import) Commissionerate
Custom House, No.60, Rajaji Salai
Chennai 600 001. .. Respondents

Prayer : Appeal under Section 28KA of the Customs Act, 1962 against the

Ruling No.CAAR/Mum/ARC/97/2024 dated 10.07.2024 passed by first respondent.

For Appellant : Mr.Hari Radhakrishnan

For Respondents : Mr.S.M.Deenadayalan
Senior Standing Counsel

JUDGMENT
(Judgment of the Court was delivered
by the Hon'ble Chief Justice)

Counsel for appellant states for the same model of the projector, respondent No.1, i.e. Customs Authority for Advance Rulings, has passed two contradictory orders.

2. In an application filed by the appellant's distributor, the authority has held that the concerned model of projector was classifiable under CTI 85286200 and is principally used in/with automatic data processing system and hence, entitled to exemption.

3. In appellant's application, the same Advance Ruling Authority has held that model of projector will not come under the automatic data processing system and hence, not entitled to exemption.

4. Learned counsel appearing for authority states that in view of the order passed in the case of ***Ingram Micro India Pvt Ltd***[1]***,*** the Court may quash and set aside the impugned order and remand the matter for *de novo* consideration.

5. Shri. Deenadayalan states that appellant may produce the order in the case of *Ingram Micro Pvt Ltd.* (supra) before respondent No.1 for consideration.

6. Accordingly, keeping open all rights and contentions, the impugned order dated 10.07.2024 is quashed and set aside. The matter is remanded to respondent No.1 for *de novo* consideration. Before passing an order, a personal hearing shall be given, notice whereof will be communicated at least five working days in advance.

1 *(2024) 16 Centax 242 (A.A.R. - Cus. - Mum.)*

7. Petition is disposed of. There shall be no order as to costs. Consequently, the interim application also stands disposed of.

(K.R.SHRIRAM, CJ) (MOHAMMED SHAFFIQ,J.)
01.04.2025

Index : Yes/No
Neutral Citation : Yes/No

kpl

To

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THE HON'BLE CHIEF JUSTICE
AND
MOHAMMED SHAFFIQ,J.

(kpl)

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