IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-03-2026

CORAM

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.812 of 2024
and
W.M.P. No.838 of 2024

Raghu Packaging
SRY No.6/1/1, Near VNR Bunday,
Kaggalipura Main Road, Bannerghatta,
Kagglipura Main Road, Bannerghatta,
Bangalore - 560083.

..Petitioner(s)

Vs

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

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for a writ of Certiorari calling for the records relating to the order passed by the Respondent and quash the order of respondent in Order -In-Original No. 103116/2023 dated 22.09.2023.

For Petitioner(s): Mr.J.Shankarraman

For Respondent(s): Mr.S.Gurumoorthy
Senior Standing Counsel

ORDER

The present writ petition is filed challenging the impugned order dated 22.09.2023 on the short ground that while the petitioner had placed reliance upon GST Advance ruling order vide Ruling No:KAR ADRG 18/2023 dated 13.04.2023 for classification of petitioner's wooden ice-cream sticks and spoons which classifies the said products under HSN Code 4419.90.90 as tableware made up of wood other than bamboo, however the same has not even been dealt with in the impugned order.

2. Learned counsel for petitioner would submit that failure to deal with the advance ruling order vitiates the impugned order inasmuch as the order has been passed without taking into account Advance Ruling on the subject issue which is relevant.

3. To a pointed question to the learned counsel for respondent as to point out the portion of the order where the advance rule order relied upon by the petitioner has been dealt with, he was unable to do so.

4. It is also brought to the notice of this Court that no appeal has been preferred against the order of Advance Ruling Authority. Learned counsel for

respondent would submit that GST Advance ruling may not be binding in the facts of the case inasmuch as according to the learned counsel for respondent, the product namely ice-creams spoons and sticks is liable to be classified as densified wood under Customs Tariff Heading 4421 and that has not been considered.

5. In that view of the matter, this Court is of the view that the impugned order is passed in a perfunctory manner and on non-application of mind to the materials in particular Advance Ruling which have been placed on record and thus, liable to be set aside.

6. In view thereof, the impugned order is set aside, the petitioner shall appear for personal hearing before the concerned authority on 08.04.2026 at 11.30 a.m. and appropriate orders shall thereafter be passed by respondents in accordance with law and also deal with the advance ruling order which has been relied upon by the petitioner. It is made clear that this Court has not expressed any opinion on the merits of the case including the binding nature or otherwise of the advance ruling order.

7. Accordingly, the writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

10-03-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
MKA

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

MOHAMMED SHAFFIQ J.

MKA

W.P. No.812 of 2024

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