IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 24-03-2026**

CORAM

**THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ**

**WP No. 10702 of 2026**
**and WMP.Nos.11624 and 11626 of 2026**

HL Mando Anand India Pvt Ltd.,
(Rep by its Director Mr.Sundararajan Jaganathan)
Plot No.S1 A and S5, Pillaipakkam,
Kanchipuram- 602 105.

..Petitioner(s)

Vs

1. The Commissioner of Customs (Appeals -II)
   Chennai Import Commissionerate,
   60,Rajaji Salai, Customs House,
   Chennai- 600 001.

2. The Additional Commissioner of Customs
   (Group- 5),
   O/o.Commissioner of Customs Chennai II-
   Import,
   Customs House,
   No.16, Rajaji Salai,
   Chennai- 600 001.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, seeking to issue a Writ of Certiorari, calling for the records of the petitioner on the file of the Respondent No.1 in the Impugned Order bearing reference No.Order- in-Appeal Seaport.C.Cus.II No.1239/ 2025 dated 09.12.2025 passed by the Respondent No.1 under Section 28 (4) of the Customs Act and quash the same.

For Petitioner(s): Mr.K.Senguttuvan

For Respondent(s): Mr.A.P.Srinivas
Senior Standing Counsel

**ORDER**

The present Writ Petition is filed challenging the order of the Commission of Customs (Appeals-II) / the first respondent herein dated 09.12.2025, whereby the Filter Pump-in (Oil Filter) imported by petitioner, which was classified by the petitioner under CTH 8421 2900, was found to be classifiable in the Order-in-Original as falling under CTH 8421 2300 or CTH 8421 3100.

2. Aggrieved by the Order-in-Original, petitioner preferred an appeal before the Appellate Authority. The Appellate Authority, vide impugned order dated 09.12.2025 confirmed the Order-in-Original, finding that the filter device is a simple filtering device used for screening contaminants in fluid circulation system and that such functional description is common across multiple automotive application, including internal combustion engines.

3. Learned counsel for the petitioner would submit that petitioner is in possession of an IIT Report, which would indicate that the subject product cannot be used in internal combustion engines. However, he would submit that the said test report was obtained subsequent to the order of the Appellate Authority thus not placed before the Appellate Authority. That being the case, this Court is of the view that a petition under Article 226 of the Constitution of India may not be the appropriate remedy to examine the above question.

4. Mr.A.P.Srinivas, learned Senior Standing Counsel appearing for the respondents would submit that a further statutory appeal would lie before the Customs, Excise and Service Tax Appellate Tribunal (hereinafter referred to as 'CESTAT') and this being a matter relating to classification, which is essentially a mixed questions of fact and law, it is only appropriate, that the petitioner prefers a further appeal before the Tribunal.

5. This Court finds that there is merit in the submission of the learned Senior Standing Counsel for the respondents. Hence, this Writ Petition stands dismissed with liberty to petitioner to file an appeal before the CESTAT. If any such appeal is filed, subject to complying with the conditions relating to filing of appeal including, pre-deposit, the CESTAT shall endeavour to dispose the appeal as expeditiously as possible, preferably within a period of nine (9) months from the date of filing of the appeal. No Costs. Consequently, connected

miscellaneous petitions are closed.



**24-03-2026**

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

ANU

To

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**MOHAMMED SHAFFIQ, J.**

ANU

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