



WEB COPY

WP No. 15103 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

THE HON'BLE MR JUSTICE M.DHANDAPANI

**WP No. 15103 of 2022
and W.M.P.No.14309 of 2022**

M/s.PPC Technologies India Pvt Ltd.,
Building No.4/226, 4/1699, 4/1700, Shihab
Thangal Road, Near Seaport, Cochin,
Kerala-682 021
rep. by its Director K.Rama Rao.

..Petitioner(s)

Vs

1. The Deputy Commissioner of Customs (Group 5)
Custom House, Chennai II Commissionerate,
No.60, Rajaji Salai, Chennai-600 001.
2. The Commissioner of Customs,
Chennai-II Commissionerate, Customs House,
No.60, Rajaji Salai, Chennai-600 001.

..Respondent(s)

Prayer: Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Mandamus directing 1st respondent to accept the self-assessment made by the petitioner under Customs Tariff Heading 8517 6950 and claim of benefits of Notification No.24/2005 dated 01.03.2005 in respect of the product Subscriber End Equipment” imported by the petitioner pending finalization of the proceedings initiated by the Audit Commissionerate in F.No. CHE/ II/ C-I/ TBA-81/ 2002-AUDIT dated 28.01.2022 and CHE/249/ RA/ C-II/ TBA-86/ 2022/ AUDIT dated 02.03.2022.

For Petitioner(s): Mr.Hari Radhakrishnan

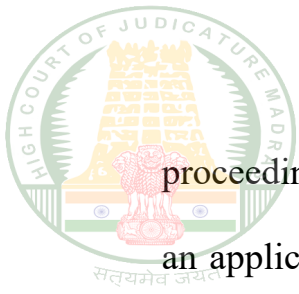
For Respondent(s): Mr.A.P.Srinivas, Standing Counsel



ORDER

The present Writ Petition has been filed seeking a direction to the 1st respondent to accept the self-assessment made by the petitioner under Customs Tariff Heading 8517 6950 and claim of benefits of Notification No.24/2005 dated 01.03.2005 in respect of the product “Subscriber End Equipment” imported by the petitioner pending finalization of the proceedings initiated by the Audit Commissionerate in F.No. CHE/ II/ C-I/ TBA-81/ 2002-AUDIT dated 28.01.2022 and CHE/249/ RA/ C-II/ TBA-86/ 2022/ AUDIT dated 02.03.2022.

2. The petitioner’s company is engaged in regular import, manufacture and trading of various equipments in relation to the Optical Fibre Telecommunication System. It is the case of the petitioner that during the course of its business, the petitioner imported 15,000 units of XPON ONTs of two different models covered by the commercial invoices dated 07.04.2022 and 18.04.2022 through the port of chennai in respect of which the petitioner filed the Bill of entry dated 27.04.2022 by self-assessing the goods under CTH 8517 6950 as “Subscriber End Equipment” and also availed the benefit of Notification No.24/2005 dated 01.03.2005. With regard to the queries raised by the respondents relating to classification of the said goods, the petitioner, despite giving suitable replies, was issued with Audit Consultative Letters dated 28.01.2022 and 02.03.2022 for their past imports demanding differential duty on identical grounds of classification of the impugned goods and the further

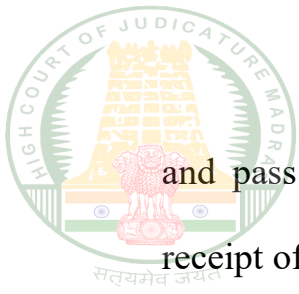


proceedings in this regard is still pending. Whilso, the petitioner had submitted an application dated 24.05.2022 for provisional assessment of the goods under Section 18 of the Customs Act, 1962 before the respondents. However, the said application has not been considered so far and therefore, in order to espouse the said cause, the petitioner had come forward with the present Writ Petition.

3. Though very many grounds have been raised, learned counsel appearing for the petitioner submitted that it would suffice if this Court issues a direction to the 1st respondent to process the petitioner's application for the provisional assessment of the goods covered by the impugned Bill of Entry pending the proceedings initiated by the Audit Commissionerate with regard to the issue relating to classification of the impugned goods within the time that may stipulated by this Court.

4. On the above contention, this Court heard the learned standing counsel appearing for the respondents who has no objections to the said order being passed.

5. In view of the limited relief sought for in this Writ Petition, this Court, without expressing any opinion on the merits of case, directs the respondents to consider the petitioner's application dated 24.05.2022 seeking the provisional assessment of the goods covered under Section 18 of the Customs Act, 1962



and pass appropriate orders within a period of four weeks from the date of receipt of a copy of this order.

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6. The Writ Petition stands disposed of with the aforesaid direction. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

08-06-2026

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

NHS

To

1. The Deputy Commissioner of Customs (Group 5)
Custom House, Chennai II Commissionerate,
No.60, Rajaji Salai, Chennai-600 001.

2. The Commissioner of Customs,
Chennai-II Commissionerate, Customs House,
No.60, Rajaji Salai, Chennai-600 001.



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M.DHANDAPANI, J.

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