



WEB COPY

WP No. 22791 of 2024



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-01-2026

CORAM

THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE

WP No. 22791 of 2024

AND

WMP NO. 24818 OF 2024

1. Commissioner Of Customs, Import
Chennai 11, Customs House, No.60,
Rajaji Salai, Chennai -600 001

Petitioner(s)

Vs

1. Supertron Electronics Pvt Ltd,
Supertron House, No. 2, Cooper Lane,
Kokata -700 001.

Respondent(s)

PRAYER

Quash the impugned final order CAAR/Del/Supertron/10/2023 dated 09.05.2023 customs Authority for Advance Ruling passed in Application No.VIII/CAAR/Delhi/Supertron /54/2022 dated 11.11.2022

For Petitioner(s): Mr.S.Gurumoorthy

For Respondent(s): Mr. Sethu Prabakaran for
Mr.Hari Radhakrishnan

ORDER

This writ petition has been filed, challenging the impugned order passed by the Advance Ruling Authority under the Customs Act with regard to the classification of the subject goods.



2. The Advance Ruling Authority under the impugned order has held in favour of the respondents. This Court by its order dated 27.06.2025 in the case of ***Commissioner of Customs, Import Chennai II, Chennai Vs. M/s.Lenovo India Pvt. Ltd. reported in 2025 (7) TMI 731*** has held that a writ petition challenging the order of the Advance Ruling Authority under the Customs Act is not maintainable since there is a statutory appellate remedy available to the petitioner if aggrieved by the impugned order of the Advance Ruling Authority under the Customs Act.

3. In view of the same, by following the aforesaid decision rendered by this Court, this Court is of the considered view that this writ petition is not maintainable since a statutory appellate remedy is available to the petitioner as per the provisions of Section 28-KA of the Customs Act, 1962.

4. For the foregoing reasons, this writ petition is not maintainable. Accordingly, this writ petition is dismissed. No Costs. Consequently, connected miscellaneous petition is closed.

06-01-2026

Index: Yes/No
Speaking/Non-speaking order
Internet: Yes
Neutral Citation: Yes/No
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To
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ABDUL QUDDHOSE J.

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