



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE M.DHANDAPANI

WP No. 27427, 27524, 27460, 25746, 26563, 27472, 27518, 26604, 27521, 27523, 27527, 27542, 26609, 27439, 27448, 25742, 27435, 27438, 27470, 27456, 26569, 26573, 27430, 27543, 27546, 27540, 27441, 27442, 27444 and 27445 of 2022

AND

WMP.Nos.26785, 26649, 26650, 26671, 26659, 26660, 26781, 26783, 26691, 26749, 26686, 26789, 25658, 26792, 26620, 26633, 26674, 26679, 26680, 26636, 26638, 26643, 26644, 26645, 26647, 25633, 25657, 26618, 26634, 26688, 26758, 26759, 26793, 26690, 25663, 26778, 26655, 26656, 26657, 24803, 26652, 26653, 24804, 24805, 24807, 25622, 26754, 26756, 26658, 25626, 25624, 25629, 25632, 25662, 26750, 26753, 26757, 26760, 26761, 29788 of 2022

W.P.No.27427 of 2022:

M/s.T.Stanes and Co.,
Rep. by its Vice President, J.Sriram, 8/23-24, Race
Course Road, Coimbatore 641 018.

..Petitioner

Vs

1. The Commissioner of Central Excise
6/7, ATD Street, Race Course Road,
Coimbatore 641 018.
2. The Principal Commissioner of GST and
Central Excise
6/7, ATD Street, Race Course Road,
Coimbatore 641 018.

..Respondents

Prayer in WP.No.27427 of 2022: Writ Petition is filed under Article 226 of Constitution of India, seeking to issue a Writ of Certiorari, calling for the records pertaining to the following impugned show cause notice No. V / 38 /



15 / 226 / 2001 (Commr) CX. Adj dated 19.11.2001 issued by the 1st Respondent and quash the same.

WEB COPY

For Petitioner(s): MR. V. Vijay Narayanan
Sr. Counsel
FOR M/s. Hari Radhakrishnan
In all the writ petitions

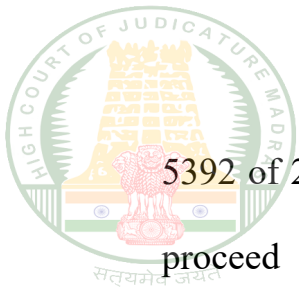
For Respondent(s): M/s. K.Mohanamurali SPC For R1, R2
In all the writ petitions

COMMON ORDER

The batch of writ petitions is filed challenging the show cause notices for the period June 1998 to October 2000 including F.No.V/38/15/226/2001 dated 19.11.2001 proposing to classify micronutrient mixtures under Tariff Heading 3808.20 as “Plant growth regulators” instead of Chapter 31 as fertilisers and demanding Central Excise duty for various periods.

2. Learned Senior Counsel for the petitioner submitted that an identical issue of classification of micronutrient mixtures was decided by the Hon’ble High Court of Delhi in the case of *Indian Micro Fertilizers Manufacturers Association and another, Vs. Union of India* and other connected matters. The said judgment was carried to the Hon’ble Supreme Court by the Department.

3. It is further submitted that the Hon’ble Apex Court in SLP.(civil) No.



5392 of 2025 has issued a direction to the High Courts and the Tribunal not to proceed with the matters involving the same issues of classification of micronutrient mixtures, pending disposal of the SLP. The relevant portion of the order is extracted hereunder:

9. Since we are looking into the larger issues involved in this matter, we may only say that if any matter comes up for hearing before the Tribunal or any of the High Courts on the subject in question, the hearing may be deferred till we take an appropriate call in the matter.

4. Heard both sides and perused the materials available on record.

5. In view of the submission made by both sides and the directions issued by the Hon'ble Apex Court in SLP.(civil) No. 5392 of 2025, particularly para 9 thereof, this Court passes the following orders;

"a. This Court directs the respondents to keep all the proceedings pursuant to the impugned show cause notices in abeyance, till the disposal of the above said SLP by the Hon'ble Apex Court;

b. The respondents shall not take any coercive steps for recovery of duty, interest or penalty pursuant to the impugned show cause notices till the disposal of the SLP and for a period of four weeks thereafter to enable parties to seek further orders;

c. It is made clear that this Court has not expressed any



opinion on the merits of the classification dispute. All contentions are left open to be decided after the outcome of the SLP; and

WEB COPY

d. Needless to say that the order that would be passed by the Hon'ble Supreme Court would be binding on the parties and any issue that is left open for the parties are at liberty to work out their remedy in accordance with law.

e. The interim order dated 14.10.2022 already granted by this Court shall continue till the disposal of the SLP before the Hon'ble Supreme Court.''

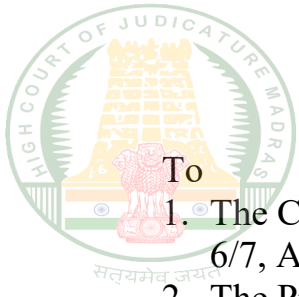
6. With the above directions, all the writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

08-06-2026

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

rli

Note to office: Registry is directed to incorporate all the cause title along with the prayer in the drafted order while issuing order copy to the parties.



To

1. The Commissioner of Central Excise
6/7, ATD Street, Race Course Road, Coimbatore 641 018.
2. The Principal Commissioner of GST and Central Excise
6/7, ATD Street, Race Course Road, Coimbatore 641 018.

WEB COPY



WEB COPY

WP No. 27427 of 2



M.DHANDAPANI J.

rli

**WP No. 27427, 27524, 27460, 25746, 26563, 27472, 27518, 26604, 27521,
27523, 27527, 27542, 26609, 27439, 27448, 25742, 27435, 27438, 27470,
27456, 26569, 26573, 27430, 27543, 27546, 27540, 27441, 27442, 27444 and
27445 of 2022**

08-06-2026