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W.P.No.34801 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.06.2026

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THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.34801 of 2024

And

W.M.P.No.37745 of 2024

Commissioner of Customs, Import,
Chennai II, Customs House,
No-60, Rajaji Salai,
Chennai – 600 001.

... Petitioner

Vs.

M/s.Supertron Electronics Pvt. Ltd.
"Supertron House"
No.2 Cooper Lane
Kolkata 700 001.

... Respondent

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari and quash the impugned final order CAAR/Del/Supertron/19/2023 dated 21.08.2023 of Customs Authority for Advance Ruling passed in Application No.VIII/CAAR/Delhi/Supertron/37/2023.

For Petitioner : Mr.S.Gurumoorthy

For Respondent : Mr.Hari Radhakrishnan



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ORDER

The petitioner has filed this writ petition seeking issuance of Writ of Certiorari and quash the impugned final order CAAR/Del/Supertron/19/2023 dated 21.08.2023 of Customs Authority for Advance Ruling passed in Application No.VIII/CAAR/Delhi/Supertron/37/2023.

2.The learned counsel appearing for the petitioner submitted that the respondent filed application for advance rulings before the Customs Authority for Advance Rulings, New Delhi [hereinafter referred to as 'CAAR']. The said application was received in the registry of CAAR, New Delhi on 06.06.2023 seeking advance ruling under Section 28 H of the Customs Act, 1962 about classification of the proposed items of import namely, optoma creative touch 3-series interactive flat panel from China and CAAR issued rulings in favour of the respondent.

3.The learned counsel appearing for the petitioner further submitted that the authority may after examining the application and the records called for, by order, either allow or reject the application



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provided that the authority shall not allow the application where the question raised in the application is already pending in the respondent's case before any officer of customs, the appellate tribunal or any court. In the present case, the rulings sought for by the respondent was already settled by the CESTAT and the same cannot be re-examined by the authority.

4.The learned counsel appearing for the respondent submitted that as against the order passed by CAAR, there is effective appeal remedy available to the petitioner in terms of Section 28-KA of the Customs Act before this Court by way of CMA and hence filing writ petition is not sustainable one. The learned counsel further submitted that similar issue has already been decided by this Court in the decision reported in 2025 (7) TMI 731 – Madras High Court [Commissioner of Customs, Import Chennai II, Chennai Versus M/s.Lenovo India Private Limited].

5.As against the order passed by CAAR, there is effective appeal remedy available to the petitioner in terms of Section 28-KA of the Customs Act before this Court by way of CMA and hence filing writ petition is not sustainable one.



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M.DHANDAPANI,J.
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6.In view of the above, the writ petition is dismissed. Liberty is granted to the petitioner to approach this Court by way of CMA in terms of Section 28-KA of the Customs Act. The period during which the writ petition was pending before this Court is excluded for the purpose of limitation. No costs. Consequently, the connected miscellaneous petition is closed.

18.06.2026

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Index: Yes/ No
Speaking Order: Yes/ No
NCC: Yes/ No

To

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