



WEB COPY



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W.A.(MD)NO.745 OF 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

RESERVED ON : 01.08.2025

PRONOUNCED ON : 17.04.2026

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

AND

THE HON'BLE MR.JUSTICE K.RAJASEKAR

W.A.(MD)No.745 of 2025

AND

C.M.P.(MD)No.5110 of 2025

M/s.M.U.Mohamed Sultan & Co.,
Rep. By its Managing Partner,
M.Ubayathulla,
T.S.No.2556-57, West Third Street,
Pudukkottai – 600 001. ... Appellant / Petitioner

Vs.

The Assistant Commissioner,
O/o.the Assistant Commissioner of GST &
Central Excise,
Pon Nagar, Medical College Road,
Thanjavur – 613 007. ... Respondent / Respondent

Prayer: Writ Appeal filed under Clause 15 of Letters Patent, to set aside the order dated 24.10.2024 in W.P.(MD)No.15533 of 2020 and allow the writ appeal and to reclassify and declare the appellant's products viz., unmanufactured Tobacco under heading 2401 20 90 of the Customs Tariff considering the nature and process adopted, relevant HSN explanatory notes, Judicial pronouncements and the submissions made by the appellants, both written and oral, during the hearing.

(Prayer is amended vide order dated 01.08.2025)



For Appellant : Mr.V.Raghavachari
Senior counsel for Mr.R.Sivaraman.

For Respondent : Mr.N.Dilip Kumar,
Standing counsel

J U D G M E N T

(By G.R.SWAMINATHAN, J.)

In view of the order made in WA(MD)No.746 of 2025, the order impugned in the writ petition as well as the order of the learned Single Judge assailed in this appeal are set aside. We hold that so long as the appellants are confining their activity to what was approved in Pachiappa Chettiar case, their product would fall under CETH 2401 20 90.

2.The writ petition as well as the writ appeal stand allowed.
Connected miscellaneous petition is closed.

(G.R.SWAMINATHAN, J.) & (K.RAJASEKAR, J.)

17.04.2026

NCC : Yes / No
Index : Yes / No
Internet : Yes/ No
PMU/skm



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AND

K.RAJASEKAR, J.

PMU/skm

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