HC-KAR

NC: 2026:KHC:41464-DB
CSTA No. 12 of 2026

CNR: KAHC010357302026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 6TH DAY OF AUGUST, 2026

PRESENT

THE HON'BLE MR. JUSTICE S.G.PANDIT

AND

THE HON'BLE DR. JUSTICE K.MANMADHA RAO

CUSTOMS APPEAL NO. 12 OF 2026

BETWEEN:

HALTON INDIA PRIVATE LIMITED
A PRIVATE LIMITED COMPANY
INCORPORATED UNDER THE COMPANIES ACT, 1956,
HAVING ITS REGISTERED OFFICE AT NO.704,
2ND FLOOR, 4TH A CROSS, HRBR LAYOUT,
1ST BLOCK, KALYAN NAGAR POST,
BENGALURU - 560043
REP. BY ITS AUTHORISED REPRESENTATIVE
MR. PRASHANTH NAIK

...PETITIONER

(BY SRI. PRADYUMNA G. H., ADV.)

AND:

1. CUSTOMS AUTHORITY
FOR ADVANCE RULINGS
NEW CUSTOM HOUSE,
BALLARD ESTATE, MUMBAI - 400 001.

2. THE PRINCIPAL /COMMISSIONER
BENGALURU CITY CUSTOMS
COMMISSIONER OF CUSTOMS,
BENGALURU - 560 001.

...RESPONDENTS

(BY SRI. ARAVIND V CHAVAN, ADV.
(V/O DATED 02.07.2026))

THIS APPEAL IS FILED UNDER SECTION 28-KA OF THE CUSTOMS ACT, 1962, PRAYING TO SET ASIDE THE IMPUGNED ORDER BEARING NO.CAAR/MUM/ARC/167/ 2025-26 DATED

25.03.2026 PASSED BY THE FIRST RESPONDENT (ANNEXURE A) AND CONSEQUENTLY, SET ASIDE THE RULING OF THE FIRST RESPONDENT AUTHORITY THAT KITCHEN EXHAUST HOODS WITH DIFFERENT MODELS FALL UNDER CTH 8414 8090 OTHER OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT, 1975.

THIS APPEAL, COMING ON FOR FINAL HEARING, THIS DAY, JUDGMENT WAS DELIVERED THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S.G.PANDIT
AND
HON'BLE DR. JUSTICE K.MANMADHA RAO

ORAL JUDGMENT

(PER: HON'BLE MR. JUSTICE S.G.PANDIT)

The appellant/assessee is before this Court under Section 28-KA of the Customs Act, 1962 questioning impugned order bearing No.CAAR/Mum/ARC/167/2025-26 dated 25.03.2026 (Annexure-A) passed by the Customs Authority for Advance Rulings.

2. Heard learned counsel Sri.Pradyumna.G.H., for appellant and learned counsel Sri.Arvind V. Chavan for respondents/Revenue. Perused the entire appeal papers.

3. It is stated that the appellant is engaged in the field of ventilation solutions and allied industries. It is also

stated that the appellant routinely imports kitchen exhaust hoods from its manufacturing unit in Malaysia to cater to its clients in India. It is stated that the exhaust hoods are exclusively intended for use in commercial kitchens and establishments for the capture, containment and removal of heat, smoke, grease, steam and odours from the installed premises. It is stated that the appellant was importing and classifying the same under the Customs Tariff Heading (CTH) "84148090 - Other" which related to residuary entries of Chapter 8414 – Gas Compressor, Turbine and Air Conditioner. Learned counsel for the appellant submits that as the kitchen exhaust goods imported by the appellant would not fall under the Category of either Gas Compressors, Turbine and Air Conditioner, the appellant intended to re-classify all its future imports under the CTH 8414 – Air or Vaccum Pumps, Air or other Gas Compressors and Fans; Ventilating or Recycling Hoods Incorporating a Fan, whether or not fitted with Filters, particularly, under 84145990 – Others. For the above said purpose, it is stated that the appellant filed Application before the Customs Authority for Advance Rulings – first respondent herein.

4. It is the case of the appellant that the appellant had e-mailed certain additional documents and information in support of its claim, however, to an incorrect email, which according to the learned counsel for the appellant, was a bonafide error. It is submitted that the respondent – Advance Ruling Authority had no opportunity of going through those materials while passing the impugned order. Learned counsel would point out that in the impugned order at paragraph 8.3, the respondent – Advance Ruling Authority has observed that, no additional submissions had been received from the appellant. He submits that on verification, the authorized representative of the appellant found that the additional submissions or material were sent to a wrong e-mail ID. Thus, learned counsel would submit that one more opportunity needs to be provided to

the appellant to establish its case and to convince the respondent that kitchen exhaust goods contain fans.

5. On the other hand, learned counsel Sri.Arvind V. Chavan for respondents/Revenue would submit that on the material placed on record by the appellant, the respondent – Advance Ruling Authority has come to a definite finding that the product would not contain fan. Therefore, he submits that the respondent – Advance Ruling Authority based on the material on record has rightly passed the order which needs no interference.

6. On hearing the learned counsel appearing for the parties and on perusal of the entire material on record, we are of the considered opinion that the respondent Advance Ruling Authority has to give a factual finding by examining the material as to whether the kitchen exhaust hoods contain fan or not. It is the contention of the appellant that the exhaust kitchen hoods contain fan,

whereas, the respondent-Authority has come to a definite conclusion that it would not contain any fan.

7. In the above circumstances, in the interest of justice, to provide an opportunity to the appellant/assessee to prove that the kitchen exhaust hoods imported by the appellant would contain fans, the appellant/assessee is permitted to forward through e-mail to the proper address, the material on which it places reliance to establish that the kitchen exhaust hoods imported by the appellant would contain fan. The respondent authority shall examine the additional material or submission that would be submitted by the appellant/assessee and on examining the same, pass appropriate order. In the above circumstances, the following:

ORDER

a) Impugned order passed by the respondent – Advance Ruling Authority bearing No.CAAR/Mum/ARC/167/2025-26 dated 25.03.2026 (Annexure-A) stands set aside and the matter is remitted back to the respondent – Advance Ruling Authority.

b) The appellant herein is granted 15 days time from today to forward or to furnish additional material or submission to the respondent – Authority.

c) On submission of the additional information or submission as directed above, the respondent – Authority shall take into consideration the additional information or submission made available by the appellant and pass appropriate order in accordance with law.

d) With the above, appeal stands disposed of.

Sd/-
(S.G.PANDIT)
JUDGE

Sd/-
(DR.K.MANMADHA RAO)
JUDGE

NC
CT:bms
List No.: 1 Sl No.: 21