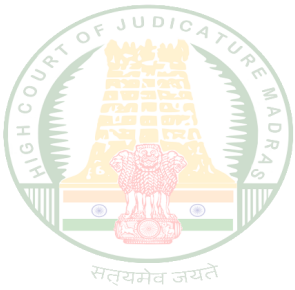




W.P.No.23839 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED : 07.07.2025

Coram

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.23839 of 2025

and

W.M.P.No.26836 of 2025

Britannia Industries Limited,
Represented by its Authorised Signatory
Rajagopal Ravichandran,
BNT Tower, Floor No.3,
Door No.126, Nelson Manickam Road,
Aminjikarai, Chennai - 600 029.

...Petitioner

Vs.

1.Commissioner of Commercial Taxes,
Division - LTU, Zone-LTU- DC3,
Commercial Taxes Integrated Building,
5th Floor, Nandanam,
Chennai - 600 035.

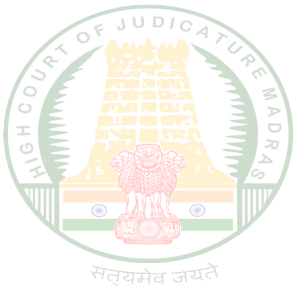
2.Asst Commissioner of GST and Central Excise,
Chennai North Commissionerate Ambattur Range III
R-40/A1, TNHB Building, 100 Feet Road,
Mogappair (East), Chennai - 600 037.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Mandamus, to direct the respondents to classify its product *Britannia Winkin Cow* flavored milk under Tariff Heading 0402 in accordance with the binding precedents and Section 103(2) of the Central Goods and Services Tax Act, 2017 and levy GST accordingly.



W.P.No.23839 of 2025



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For Petitioner : Mr.Vijay Narayan
Senior Counsel
for M/s.T.Gayatri

For Respondents : Mr.C.Harsha Raj
Special Government Pleader (Tax) - R1

Mr.A.P.Srinivas
Senior Standing Counsel - R2

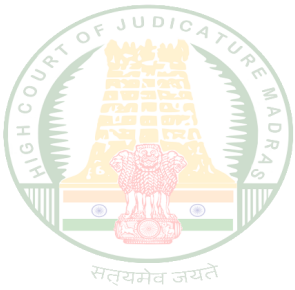
ORDER

This Writ Petition has been filed for a direction to the respondents to classify the petitioner's product '*Britannia Winkin Cow*' flavored milk under Tariff 0402 in accordance with the binding precedents and Section 103(2) of the Central Goods and Services Tax Act, 2017 and levy GST accordingly.

2. The learned Senior Counsel for the petitioner would submit that the petitioner has approached the Tamil Nadu State Appellate Authority for Advance Ruling (AAAR) in Appeal No.AAAR/16/2021 and the same was rejected on 30.06.2021. He would further submit that the flavoured milk is classifiable under Chapter 4, more specifically under Tariff Heading 0402 of the Customs Tariff Act, 1975 and not under Chapter 22.



W.P.No.23839 of 2025



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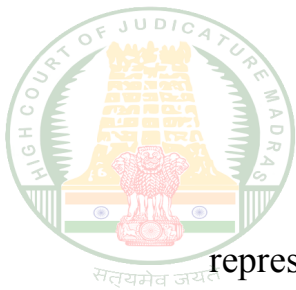
3. It is also submitted by the learned Senior Counsel for the petitioner that the Division Bench of the High Court of Andhra Pradesh in ***Sri Vijaya Visakha Milk Producers Company Ltd. Vs. Asstt. Commissioner of Central Tax*** reported in ***(2025) 170 taxmann.com 735 (Andhra Pradesh)*** held that the flavoured milk was classifiable under tariff 0402. He would further submit that there is bank attachment and the same may be lifted and hence, he prays for appropriate orders.

4. The learned Special Government Pleader (Tax) for the first respondent would submit that since the AAAR had rejected the petitioner's request to consider the petitioner's protection under tariff 0402, this Court may pass appropriate orders by directing the petitioner to approach the appellate authority.

5. Considering the submissions made on either side, this Court directs the petitioner to file a representation before the appellate authority within a period of two weeks from the date of receipt of a copy of this order and on receipt of the same, the appellate authority is directed to consider the



W.P.No.23839 of 2025



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representation filed by the petitioner and dispose of the same on its own merits and in accordance with law within a period of four (4) months thereafter. The respondents are directed to issue appropriate direction on the petitioner's banker towards de-freezure of the petitioner's bank account forthwith.

6. With the above directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

07.07.2025

Speaking order / Non-Speaking order

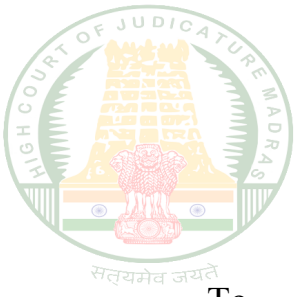
Index : Yes / No

Neutral Citation : Yes / No

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W.P.No.23839 of 2025



To
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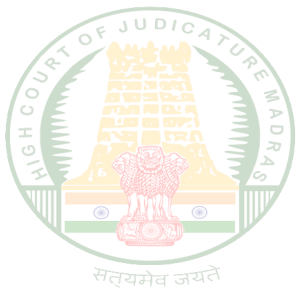
1. Commissioner of Commercial Taxes,
Division - LTU, Zone-LTU- DC3,
Commercial Taxes Integrated Building,
5th Floor, Nandanam,
Chennai - 600 035.
2. The Assistant Commissioner of GST and Central Excise,
Chennai North Commissionerate Ambattur Range III
R-40/A1, TNHB Building, 100 Feet Road,
Mogappair (East), Chennai - 600 037.



W.P.No.23839 of 2025

KRISHNAN RAMASAMY, J.,

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W.P.No.23839 of 2025
and
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