

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 1

**Customs Appeal No. 51645 of 2019**

(Arising out of Order-in-Appeal No. CC(A)CUS/D-II/ICD-TKD/Import/1992/2018 dated 24.08.2018 passed by the Commissioner of Customs (Appeals), New Customs House, Near IGI Airport, New Delhi-110037)

**Shubh Impex**

10597, Main Mandir Road,  
Karol Bagh, New Delhi-110005

**..... Appellant**

VERSUS

**Commissioner of Customs (Appeals),**

New Customs House,  
Near IGI Airport  
New Delhi-110037

**..... Respondent**

**APPEARANCE:**

Shri Ritij Kacker, Advocate for the Appellant  
Shri Nagender Yadav , Authorized Representative of the Department

**CORAM : HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT  
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)**

**FINAL ORDER NO. 51154/2022**

**DATE OF HEARING/DECISION: December 01, 2022**

**JUSTICE DILIP GUPTA**

The order dated 24.08.2018 passed by the Commissioner of Customs (Appeals) upholding the assessment order dated 15.11.2017 of the Assistant Commissioner of Customs has been assailed in this appeal filed by M/s Shubh Impex<sup>1</sup>.

2. The issue that arises for adjudication in this appeal is as to whether the classification of the goods imported by the appellant namely 'hook and eye fastening strips polyester' would fall under Customs Tariff Sub Heading<sup>2</sup> 6212 as claimed by the Department or under CTH 8308 10 10 as claimed by the appellant.

3. The appellant had filed a Bill of Entry number 3437335 dated 29.09.2017 and the aforesaid goods were classified under CTH 8308 10 10.

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**1 the appellant**

**2 CTH**

4. The Assistant Commissioner, in the order dated 15.11.2017, held that the product mentioned in the Bill of Entry would be classifiable under CTH 6212 attracting duty amount of Rs. 16,82,38,370/-.

5. Feeling aggrieved, the appellant filed an appeal before the Commissioner (Appeals), who by order dated 24.08.2018, upheld the order of the Assistant Commissioner.

6. Shri Ritij Kacker, learned counsel for the appellant submitted that the issue involved in this appeal has been decided by a Bench of this Tribunal on 12.10.2018 in **Customs Appeal No. 53153 of 2018 (Ajay Kumar v/s CC New Delhi)** and it has been held that the product would be classifiable under CTH 8308 10 10.

7. It is not disputed by the learned authorized representative appearing for the Department that the issue involved is covered by the aforesaid decided of the Tribunal in **Ajay Kumar**.

8. Thus, in view of the aforesaid decision of the Tribunal in **Ajay Kumar**, the order passed by the Commissioner (Appeals) cannot be sustained and is set aside. The appeal is, accordingly, allowed.

(Order dictated and pronounced in the open Court)

**(JUSTICE DILIP GUPTA)**  
**PRESIDENT**

**(P.V. SUBBA RAO)**  
**MEMBER (TECHNICAL)**