

The adjudicating authority classified the impugned goods under 8528 of CTH holding that the impugned goods are Digital Heads & Equipment, which help in transmitting data. A head-end is a cable television industry term for a combination of television signal transmission apparatus and is individually configured as per the set specifications for every particular customer. It receives satellite television signals and after modification, transmits the signal into a cable television. All the products are dressed as COPE/ Digital Head-end items for the purpose of trading/ marketing. Thus the head-end serves as an integral function in the cable TV Transmission chain. Head-end contains combinations of converters, signal processors/ generators, combiners, scramblers, amplifiers, modulators/ demodulators and receivers. The receiver/ descrambler decodes a scrambled signal for further transmission, reception and subsequent display. In the instant case, the head-end is a combination of individual machines, interconnected by electric cables, intended to contribute together to the clearly defined function of "transmission apparatus for television, whether or not incorporating reception apparatus." The impugned goods are used in the cable industry for transmission of cable television programmes to cable TV Operators. The encoders are made using circuits from within MPEG-2 and MPEG - 4 whose applicability lies for broadcast television applications. That Chapter 85.17 excludes transmission or reception apparatus of heading 85.28. Explanatory notes to CTH 85.17 cover networks which may be interconnected include telephony, telegraphy, radio - telegraphy, local and wide area networks. CTH 85.28 refers to reception apparatus for television, whether or not incorporating radio - broadcast receivers or sound or video recording apparatus, for the display of signals (television sets) and (2) Apparatus for reception of television signals, without display

capabilities (e.g. receivers for satellite television broadcasts). These apparatus receive signals and convert them into a signal suitable for display. Thus the classification under CTH 85287390 is correct.

2. Shri H.D. Dave, Ld. Counsel appearing on behalf of the appellant describes the relevant entry of 8517 and 8528, which are as under:-

" 8517 – Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area networks), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.

- *Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless (such as local or wide area network)*

8517.61 – Base stations

8517.62 –Machines for the reception, conversion and transmission of voice, images or other data, including switching and routing apparatus.

8517.69 – Other:

The relevant heading / description in the CTH to 8528 reads as under:

"85.28 – Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.

- *Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.*

8528.71 - Not designed to incorporate a video display or screen

8528.72- Other, colour

8528.73 - Other, monochrome "

He submits that the goods in question being equipment for conversion and compression (coding) are used for conversion of signals as apparatus for transmission at transmission side for both wired and wireless networks (WAN&LAN) and not as subscribers end as reception apparatus for television. That even in case of exports, subject goods have been classified under Chapter 8517. The Appellants are

manufacturers and importers of various telecommunication products and equipments for network and also of equipments for conversion and compression of data for various digital network operators not limited to supplies to cable operators. He draws our attention to the invoices issued by them to different industries such as Space Communication Centre (Space & Satellite related applications), Infosys (Information Technology & Software Industry), Hathway Cable & Datacom (Cable & Broadband, Cable & Network service provider), Broadband (Internet service provider). He submits that CTH 8528 does not include apparatus for transmission, instead it includes only reception apparatus. The contention of the Adjudicating authority that MPEG-4 and MPEG-2 are used by encoders only for broadcast of television application is totally erroneous as it can be used for multiple applications and services. He relies upon excerpts from ITU-T MPEG-2 and MPEG – 4 A as below:

Intro.2: Application

The applications of this specification cover, but are not limited to, such areas as listed below:

- BSS: Broadcasting Satellite Service (to the home)
- CATV Cable TV Distribution on optical networks, copper etc.
- CDAD: Cable Digital Audio Distribution
- DSB: Digital Sound Broadcasting (terrestrial and satellite broadcasting)
- DTTB: Digital Terrestrial Television Broadcasting
- EC: Electronic Cinema
- ENG: Electronic News Gathering (including SNG, Satellite news Gathering)
- FSS: Fixed Satellite Service (e.g. to head ends)
- HTT: Home Television Theatre
- IPC: Interpersonal Communications (video conferencing, videophone etc.)
- ISM: Interactive Storage Media (optical disks etc.)
- MMM: Multimedia Mailing
- NCA: News & Current Affairs
- NDB: Networked Database Services (via ATM etc.)
- RYS: Remote Video Surveillance
- SSM: Serial Storage Media (digital VTR, etc) "

3. He submits that in view of above application the adjudicating authority has wrongly averred that MPEG - 2 or MPEG - 4 are only for broadcast of television application. They are involved in providing apparatus and systems, which can be used for internal protocol which is a multiple application and not limited to cable TV operation. The classification of the goods has to be decided on the basis of its condition at the time of importation and not after its use in the manufacture of some other products. They are manufacturers of goods and many a time, the imported goods are used in manufacture and process further to convert or make them into usable commodity like the digital head-end sub-system equipment (DHE) and many more for use in cable satellite or any other net work. The equipments in question are essentially used as data conversion equipment for converting voice, images, audio -video by its various procedures into a network output which can be used for telecommunication, satellite communication, internet protocol or ITPV and also for television transmission, but not ever for any television reception. The impugned goods are not imported as "Television Reception", but rather are normally machines for data conversion equipment for converting signals from "analogue to digital" by various processes as stated in the SCN itself. That the Adjudicating authority has himself held that these equipments are used for "Transmission" of cable television program, which in fact is not even directly so and accordingly can never be termed as any "Reception" apparatus . They are involved in system integration and enabling net work systems manufacture /assembling besides into other manufacturing activities also. The equipments are not limited or even used for television transmission directly or reception. These are essentially data conversion equipments including telecommunication and

internet protocol services which are, therefore, only classifiable in Chapter 8517. The explanatory note to Chapter 8517 clearly mentions that where the different apparatus are essentially performing the function as a combination of machines to the principal function of Chapter 8517, then they are to be solely classified there-under only and not under any other chapter.

"2. Subject to Note I to this Section Note I to Chapter 84 and to Note I to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules :

- (a) Parts which are goods included in any of the heading of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;*
- (b) Other parts, if suitable for use solely or principally with a particular kind of machine or with a number of machine of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17.*

That being data conversion equipments capable of multiple outputs in combination with other machines, they merit classification under Chapter 8517 and cannot be constricted to narrowly confine to Chapter 8528 since they are not any kind of reception apparatus of television much less apparatus for reception. He draws our attention to the imports of similar goods wherein the goods have been imported from year 2011 to 2018 including that of satellite TV and cable service industry in Chapter 8517. He submits that the impugned goods being imported all over the country through different Custom Houses are classified under Chapter 8517 only. He also submits that the demands are barred by limitation of time and there has been no reason for incorrect classification of imported goods as the importers had also imported the goods under the same custom tariff heading and therefore it cannot be alleged that there has been suppression or intention to

evade duty by the Appellant. He relies upon the following judgments in support of his contentions:-

- (i) Air Cargo, Mumbai V/s Indelox Services Pvt Ltd -2017 (357) ELT 946 (Tri, Mum)
- (ii) HP India V/s Commr. of Customs, Delhi -2017 (356) ELT 151 (Tri, Del)
- (iii) Commr. of Customs , Delhi V/s FIBCOM India Ltd -2003 (152) ELT 108 (Tri, Del)
- (iv) Commr. of C.Ex, Del V/s Carrier Aircon Ltd - 2006 (199) ELT 577 (SC)
- (v) Dunlop India Ltd V/s UOI & Ors -1983 (13) ELT 1566 (SC)
- (vi) CCE V/s Wood Polymers Ltd -1998 (97) ELT 193 (Ce)
- (vii) Motor Inds. Co. Ltd V/s CC -1991 (56) ELT 410 (Tri)
- (viii) CC V/s DejeroLogix - 2014 (310) ELT 254 (Del, HC)
- (ix) CC V/s DejeroLogix - 2014 (303) ELT 565 (Tri, Del)
- (x) Comm. Vs. Samsung India Elec.P.Ltd
2016 (340) ELT 430 (AAR)
- (xi) Logic India Trading Co. v/s Comm.- 2016(337)ELT - 65 (Tri, Bang)
- (xii) C. Net Communications (I) Pvt Ltd. V/s Commr. of Cus. (Import), Mumbai - 2004 (170) ELT 446 (Tri, Del)
- (xiii) Commr. V/s Fibcom India Ltd - 2003(152)ELT 108 (Tri, Del)
- (xiv) HCL Comnet Systems & Services Ltd v/s Commr-2002 (139) ELT 304 (Tri, Del)

4. On the other hand Shri. Jeetesh Nagori, Ld. Additional Commissioner (AR) appearing for the Revenue reiterates the findings of the impugned order. He further submits that the items in question, i.e. Encoders, Multiplexers etc. are digital head-end equipments, which help

in transmitting the data. These are addressed as COPE /Digital head-end items for the purpose of trading / marketing. The cable television head-end is master facility for receiving television signals for processing and distribution over a cable television system. The head-end facility is normally un-staffed and surrounded by some type of security fencing and is typically a building or large shed housing electronic equipment used to receive and re-transmit video over the local cable infrastructure. A head-end is a cable television industry term for a combination of television signal transmission apparatus. Each system is individually configured as per the set specifications for particular customer. It receives satellite television signals, modifies the signal and then transmits the signal into a cable television. Thus, the head-end serves as integral function in the cable TV television chain. Head-end contains combinations, converters, signal processors / generators, combiners, scramblers, amplifiers, modulators / demodulators and receivers. The receiver / descramblers are used in cable television application for receiving, de-coding and re-transmitting television signals. The receiver / descrambler decodes for further transmission, reception and subsequent display.

5. In the case in hand, the head-end is a combination of individual machines, inter-connected by electric cables intended to contribute together to the clearly defined function of transmission apparatus for television, whether or not incorporating reception apparatus. The imported goods are to be used / help for transmission of cable television program providers to the cable TV operators. He submits that the application of the products in the cable TV industry and used as a format for digital television signals that are broadcast over the air, cable and direct broadcast satellite TV systems. The goods are reception

apparatus for television. That Chapter Tariff Head 8517 excludes transmission or reception apparatus CTH 85.28. Explanatory notes to CTH 85.17 covers networks, which may be interconnected, include telephony, telegraphy, radio-telephony, radio-telegraphy, local and wide area networks. CTH 85.28 refers to reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. The Explanatory notes to the Harmonised System of Nomenclature for CTH 85.28 says that the heading includes (1) Television reception apparatus, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus for the display of signals (television sets) and (2) Apparatus for the reception of television signals, without display capabilities. These apparatus receive signals and convert them into a signal suitable for display. Therefore, when it is established that the disputed products namely encoders, modulators and multiplexers are for use as a reception apparatus for television, there could not be case for classifying them under CTH 85.17 and CTH 85287390 is the correct heading for the products. Therefore, the classification for the products in question namely encoders, modulators and multiplexers under CTH 85287390 is appropriate and correct. That in case of ruling by World Customs Organization relied upon by the Appellant for classification of goods under CTH 85.28, a communication was made to the Joint Secretary (Customs), Central Board of Excise & Customs, New Delhi under F.No. VIII/10-116/ACC/O & A/2014 dated 3.1.2018 seeking their confirmation as to whether the classification decision taken in the Harmonised System of Committee of World Customs Organisation in 44thth session held in October, 2009 have been accepted by the Board. The OSD, Tariff Unit, Central Board of Excise & Customs, New Delhi with

the approval of the Member (Customs) informed under their letter F.No. 528/02/2018-STO (TU) dated 10.4.2018 that the subject WCO ruling had been examined in the Board and the said ruling has not been accepted by the Board. Therefore, it is considerably clear that the classification recommendations made by the WCO's Committee have not been accepted by the Central Board of Excise & Customs for the products namely encoders, modulators and multiplexers imported by the importer and, therefore, the recommendations made by the Committee cannot be implemented in India. Accordingly, the contention made by the importer on this count is not justified. Hence, there is clear justification to classify the disputed products imported by the importer under CTH 85287390 of the Customs Tariff Act, 1975 as proposed in the SCNs dated 3.12.2014, 22.6.2016 and 29.12.2016. Consequent to the classification of encoders, modulators and multiplexers under CTH 85287390 of the Customs Tariff Act, 1975, these products are to be re-assessed under CTH 85287390 in cases of the SCNs dated 3.12.2004, 22.6.2016 and 29.12.2016.

6. We have heard and carefully considered the submissions made by both the sides and perused the records. We find that the dispute pertains to classification of the goods, viz. encoders, modulators and multiplexers, which are for conversion of voice, images and other data prior to its transmission for various networks. The rival entries involved in this case are 85.17 and 85.28, which reads, as under:-

"8517 - Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area networks), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.

- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless (such as local or wide area network)

8517.61 – Base stations

8517.62 – Machines for the reception, conversion and transmission of voice, images or other data, including switching and routing apparatus.

8517.69 – Other:

The relevant heading / description in the CTH to 8528 reads as under:

"85.28 – Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.

- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.

8528.71 - Not designed to incorporate a video display or screen

8528.72- Other, colour

8528.73 - Other, monochrome "

The Revenue has sought to classify the impugned products under 85.28 mainly on the ground that these are parts and apparatus for transmission of signals for television transmission. We find that the CTH 85.17 covers "other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in wired or wireless network (such as local or wide network) other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28". In 85.17 6270, the items multiplex, statistical multiplex and under sub-heading 8517 6290, other items are covered. The heading 8528 7390, i.e. "other" is covered by 8528, which covers reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or re-producing apparatus. In the instant case, it is an undisputed fact that the items in question, i.e. Encoders, Multiplexers, Modulators, are having individual functions. We find that each of these products is having independent functions and are used for various purposes for transmission of data. The adjudicating authority has classified the above items by terming the same as part of

head-end facility used in cable television as master facility for receiving television signals for processing and distribution over a cable television system. The adjudicating authority thus held that the goods would be classifiable under Chapter 8528. The Appellants are selling these goods not only to TV Cable operators but also to other users such as Space Centre Application (Space & Satellite related applications), Infosys (Information Technology & Software industry), Hathway Cable Datacom (Cable & Broadband Network service provider), Broadband (Internet service provider). We find that these products are used for conversion and compression (coding) used for conversion of signals as apparatus for transmission at transmission site for both wired and wireless networks (WAN & LAN). The goods are not used at subscribers end as reception apparatus for television. The adjudicating authority has overlooked this aspect while passing the impugned order. Further, we find that the same goods have been imported into India by others classifying the same under CTH 8517. The goods classified under CTH 8517 have functions as enumerated above, whereas the goods falling under Chapter 8528 are only of reception apparatus with no functions of transmission. It is only on this basis that the impugned goods would merit classification under CTH 8517. We find that even in case of Transmission producing equipment sub-system, the Tribunal in the case of Dejero Logix Pvt Ltd Vs CCU, New Delhi, 2014 (303) ELT 565 Tri, while dealing with the same controversy held as under:-

"Para 5. *We have considered the submissions from both the sides and perused the records.*

Para 6. *The undisputed facts are that the equipments in question can be used for transmission of audio/video signals recorded by a field reporter to the studio through GSM/3G mobile network. In this regard, the findings of the Commissioner in Para 3.5 of the impugned order are reproduced below :-*

"3.5 I also find that the impugned goods are specially for transmission purpose and not for one to one communication. The device is essentially a standalone piece which is between frontend (camera, etc.,) and back end (studio). Essentially the equipment is meant for transmission of live video between the field reporter and studio. The signal is captured by devices such as cameras (not part of this equipment), which get relayed to the studio with this device with the help of GSM Cellular network. At the other end, the studio (not part of this equipment) processes the signals and broadcasts to the audience."

Para 6.1 From the above findings of the Commissioner in the impugned order, it is clear that the equipment, in question, is merely for transmission of audio and video signals by a reporter from some place to his studio through GSM cellular network and it is from the studio that the audio/video recording is broadcasted to the public. This fact is clear from the technical literature also, according to which this equipment gives a person the flexibility to either broadcast Live programme to the studio, or to Live + broadcast server or Live + Streaming server.

Para 7. The goods covered under 8525 50 10 and 8525 50 20 are "Radio broadcast treatment" and "TV broadcast transmitter" respectively. Every transmitter is not a broadcast transmitter for public reception. The equipment which can merely transmit some audio or video signals from one place to another place and is not capable of transmitting the signals which can be received by general public cannot be called broadcast equipment. What is covered under Heading No. 8525 50 10 and 8525 50 20 are the transmitter which can transmit radio or TV programme intended for reception by public and it is such equipment which are restricted for import. Since the equipment imported cannot transmit the signals for reception by general public but is meant only for transmitting the audio or video signals by a reporter from some place to his studio from where the signals are broadcasted for general public, the equipment, in question, cannot be classified under Heading No. 8525 50 20 and hence, the same would not be restricted for import. The impugned order, therefore, is not sustainable. The same is set aside. The appeal is allowed.

The Hon'ble Supreme Court in the case of Commr. of Customs Vs Multi Screen Media , 2015 (322) ELT 421 SC in the similar set of controversy has held as under :-

Para 2. It is not in dispute that the 'business satellite receivers' of the respondent has the transmitting as well as reception functions. It is for this reason that the assessee's contention is the goods fall within the description 'transmission apparatus incorporating reception apparatus'. Mr. Adhyaru, learned senior counsel appearing for the Revenue on the other hand contends that it is the essential character or per-dominant character of the apparatus which needs to be looked into and in the present case the per-dominant character of the satellite receiver is to receive the signals and then transmit. He has taken us through the product manual of the respondent from which he has tried to demonstrate that primary function of the goods in question is to receive the signals.

Para 3. We are not in agreement with the aforesaid submission of the learned counsel for the Revenue. A reading of Entry 85.28, under which the Revenue wants the product to be included, would show that it pertains to only those apparatus which have the function of receiving the signals only and that they are reception apparatus. The moment particular apparatus has transmission function as well that would be excluded from Chapter Heading 85.28. On the other hand Chapter Heading 85.25 deals with transmission apparatus. Here under entry 8525.20 what is clarified that even if the apparatus which are transmitting signals have the additional functions of reception of signals as well, such goods will still be classified 8525.20. We are therefore of the opinion that the Tribunal has rightly classified the goods of the respondent under 8525.20.

Para 4. The Commissioner, who had taken the contrary view, went by Rule 2(b), that is the classification of combination substance, and on that basis he held that since the goods were classifiable under two or more headings, classification shall be effected as per the said Rule. This itself is incorrect having regard to the fact that entry 85.28 deals only with reception apparatus with no function as transmission apparatus.

Para 5. This appeal is accordingly dismissed.

Para 6. The excess duty paid by the respondent, if any, shall be refunded in accordance with law."

Similarly, in case of CC (Import), Air Cargo Complex, Mumbai Vs. Indelox Services Pvt. Ltd - 2017 (357) ELT 946 (Tri, Mum), the Tribunal has held that if the device is having function of transmitting data through network from one server to other and has function of security for the data transmitted, the same would fall under CTH 8517.

The relevant para of the said order held, as under:-

"Para 4. - We have carefully considered the submissions made by both sides. We find that the learned Commissioner (Appeals) has classified the impugned goods under CTH 8517 on the following findings:-

"5. Considered the submissions. The appellant is aggrieved by the classification of the impugned goods under CTH 8543 instead of CTH 8517 as claimed by them. As per the installation manual (page 9) the goods "McAfee Web Gateway ensures comprehensive security for networks. It protects networks against threats arising from the webs, such as viruses and other malware, inappropriate content, data leaks, and related issues. This appliance is installed as a gateway that connects a network to the web. Following the web security rules, it filters the requests that users send to the web from within the network. Responses sent back from the web and embedded objects sent with requests or responses are also filtered. Malicious and inappropriate content is blocked, while useful content is allowed

to pass through." Therefore impugned goods act as a security device in a network and it protects the network from external malicious threats. It is not the case of the department that the impugned goods can function on its own without being connected to any network. Therefore the impugned goods are specially designed with a special purpose for use in a network and it cannot be for general use. Further Rule 3 of the Classification Rules states that the most specific description shall be preferred to headings providing a more general description. CTH 8517 covers goods such as telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. Whereas the explanatory notes to the HSN 2012 of Chapter 8517 reads as

"(G)- Other communication apparatus.

This group includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network. Communication networks include, inter alia, carrier-current line systems, digital-line systems and combinations thereof. They may be configured, for example, as public switched telephone networks, Local Area Networks (LAN); Metropolitan Area Networks (MAN) and Wide Area Networks (WAN), whether proprietary or open architecture.

This group includes:

- (1) Network interface cards (e.g., Ethernet interface cards).*
- (2) Modems (combined modulators-demodulators).*
- (3) Routers, bridges, hubs, repeaters and channel to channel adaptors,*
- (4) Multiplexers and related line equipment (e.g., transmitters, receivers or electro-optical converters).*
- (5) Codecs (data compressors/decompressors) which have the capability of transmission and reception of digital information.*
- (6) Pulse to tone converters which convert pulse dialed signals to tone signals."*

Therefore when network interface is covered under the CTH 8517, the machine comprising of similar cards is also covered under CTH 8517. The impugned goods being an interface between the web and network is rightly classifiable under 8517. Also in the matter of Commissioner of Customs, Bangalore v. Cisco Systems (India) Pvt. Ltd. - [2007 \(210\) E.L.T. 674](#) (Tri.-Bang.), I find that the classification of the network security device stands decided by the Hon'ble Tribunal under CTH 8517. In the impugned goods being of similar nature are classifiable under CTH 8517. As far as past clearance of similar goods is concerned no demand notice seems to have issued by the department, till date."

From the above finding, it is observed that the learned Commissioner (Appeals) has contended that the product in question is covered under the Network Interface Card, therefore, it was classifiable under CTH 8517.

Para 5. *On the submissions of the learned Counsel, based on various authorities, we find that the product is a Gateway Security Device. It has the function of transmitting the data through Network from one server to other and it has function of security for the data transmitted. Since the product has feature of transmission of data, it merits classification under the communication apparatus i.e. under CTH 8517. Heading 8543 proposed by the Revenue is a residuary entry. Since as per the application and function of the product, it is used for communication and transmission of the data. It finds place under the specific entry i.e. under 8517. Therefore, it cannot be classified under residuary entry, which is meant for a product not elsewhere specified. As per the finding of the learned Commissioner (Appeals) and our above discussion, we are of the view that subject goods is correctly classifiable under CTH 8517 and not under CTH 8543. Therefore, the impugned order is upheld. The appeal is dismissed. The Cross-Objection filed by the respondent also stands disposed of."*

7. From the above judgments, it is clear that as the impugned goods are having the function of transmission of data and other functions and hence the same would merit classification under CTH 8517. Accordingly, we hold that the goods are classifiable under CTH 8517. We therefore set aside the impugned order and allow the appeal with consequential reliefs, if any.

(Pronounce in the open court on 03.12.2018)

(Raju)
Member (Technical)

(Ramesh Nair)
Member (Judicial)

Seema