IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I

APPEAL Nos. C/70119-70131/2018-CU[DB]

(Arising out of Order-in-Appeal No. NOI-CUSTM-000-APP-1282 to 1294-17-18 dated 13/10/2017 passed by Commissioner (Appeals), Customs & Central Excise, Noida)

M/s Hindustan Coca-Cola Beverages Pvt. Ltd. **Appellants**

Vs.

Commissioner of Customs, Noida **Respondents**

Appearance:

Shri Mrinal Bharat Ram (Advocate) for Appellant
Shri Shiv Pratap Singh (Dy. Commr.) AR for Respondent

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 31/01/2019
Date of Decision : 31/01/2019

FINAL ORDER NOs. - **70241-70253/2019**

Per: Archana Wadhwa

Learned advocate Shri Mrinal Bharat Ram appearing for the appellant submits that the dispute in the present appeal relates to the correct classification of the imported machines called "Beverage cooler SC-80". He fairly agrees that the classification stands decided against them in their own case by the earlier order of the Tribunal reported as M/s Hindustan Coca Cola

Beverages Pvt. Ltd. Final Order Nos.72833-72834/2018 dated 11/12/2018. In the said order the appellant's claim of classification under Heading Customs Tariff Heading No.8418 50 00 was rejected and Revenue's claim of classification under heading No.8418 69 30 stands accepted.

2. In the view of the above, by following the earlier order of the Tribunal referred supra, we reject all the present appeals.

(Dictated & Pronounced in Court)

Sd/-	**Sd/-**
(Anil G. Shakkarwar)	**(Archana Wadhwa)**
Member (Technical)	**Member (Judicial)**

Lks