

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD**

REGIONAL BENCH - COURT NO.I

Customs Appeal No.70130 of 2026

(Arising out of Order-In-Appeal No.NOI-CUSTM-000-APP-475-23-24 dated 05.01.2024 passed by Commissioner (Appeals) CGST, Noida)

Commissioner of Customs, Noida

.....Appellant

(CONCOR Complex, P.O. Container Depot, Tilpata,
Greater Noida, Gautam Buddh Nagar-201311)

VERSUS

M/s Ingram Micro India Pvt. Ltd.,

....Respondent

(Shed No.1.1.B. 23/5, Delhi Mathura Road,
Ballabhgarh, Haryana-121004)

APPEARANCE:

Shri Santosh Kumar, Authorized Representative for the Appellant

Shri Atul Gupta, Advocate for the Respondent

CORAM: HON'BLE MR. P. K. CHOUDHARY, MEMBER (JUDICIAL)

HON'BLE MR. RAJEEV TANDON, MEMBER (TECHNICAL)

FINAL ORDER NO.-70206/2026

DATE OF HEARING : 29.04.2026

DATE OF DECISION : 22.06.2026

P.K. CHOUDHARY:

The present appeal has been filed by the Appellant assailing the Order-In-Appeal dated 05.01.2024 passed by the learned Commissioner (Appeals) CGST, Noida.

2. The facts of the case in brief are that the Respondent-Importer is engaged in the import and distribution of Interactive Display Systems (also referred to as "Viewboards"), which are electronic interactive display devices containing Automatic Data Processing unit and used for educational and corporate applications.

3. During the relevant period (December 2022), the Respondent-Importer imported the subject goods at various ports/airports and classified them under Chapter Tariff Item 8471 4190 as Automatic Data Processing (ADP) Machines, claiming eligibility based on their functional characteristics. The imported goods are equipped with built-in CPU and operating system (Android-based); processing capability; touch-enabled interactive interface; ability to run applications and accept input directly.

4. The Adjudicating Authority vide the Order-In-Original dated 18.07.2023 passed the following order:-

“9.8. On the basis of the foregoing I find that the subject goods fall under the CTH-85285200 (Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471) instead of CTH-84714190.

Hence I pass the following order:-

- i. I order the finalization of the Bills of Entry as detailed in para 9.6 while classifying the imported goods under CTH 85285200.”

5. Being aggrieved, the importer filed appeal before the First Appellate Authority and the learned Commissioner (Appeals) vide the impugned Order-In-Appeal allowed the appeal filed by the importer by setting aside the Order-In-Original. Being aggrieved, the Revenue is in appeal before the Tribunal.

6. The learned Departmental Representative appearing on behalf of the Appellant-Revenue reiterated the discussion and findings of the Assistant Commissioner of Customs (PAG-5E), Noida Customs Commissionerate.

7. The learned Advocate appearing on behalf of the Respondent-Importer submitted that:-

a. First time at the ICD, Tughlakabad in January 2020, the Department disputed the classification claimed by the Respondent Importer and confirmed the classification under CTI 8528 5200 vide Assessment Orders which were upheld by the Commissioner of Customs (Appeals) vide Orders-in-Appeal dated 11.03.2021 and 16.03.2021. The Respondent importer filed appeals bearing No. 50709/2021 and 50708/2021 before the Tribunal against such Orders-in-Appeal dated 11.03.2021 and 16.03.2021.

b. The Tribunal allowed the appeals vide Final Order No. 50076-77/2022 dated 02.02.2022 by holding as follows:

“33. In view of the aforesaid, there is no manner of doubt that the goods would merit classification under CTI 8471 4190 as claimed by the Appellant and not under CTI 8528 5200 as claimed by the Department.”

c. The said Final Order dated 02.02.2022 was accepted by the Department as informed by them vide letter dated 25.07.2022 in response to an application under RTI. The copy of the letter dated 25.07.2022 is enclosed with the synopsis.

d. The Department subsequently issued the present Assessment Order dated 18.07.2023 again disputing the classification claimed by the Respondent Importer and confirming to classify the same under Chapter Tariff Item 8528 5200. The Respondent-Importer filed an appeal against such assessment order, and the Commissioner (Appeals) allowed the appeal vide the Impugned Order-in-Appeal dated 05.01.2024 by following the binding precedent laid down by the Tribunal.

e. The Tribunal subsequent to passing of the final order in the matter of the Respondent-Importer, passed final orders in the following matters following the decision in the matter of Respondent-Importer:

- i. Globus Infocom Versus Pr. Commissioner of Customs (Import) [Final Order Nos. 51182-51183/2022 dated 13.12.2022];
- ii. CC, NS-V Versus BenQ India Private Limited [Final Order No. A/86226/2025 dated 05.02.2025];
- iii. Brio Interactive Technologies Pvt Ltd Versus CC, NS-V [Final Order No. 86397/2025 dated 01.10.2025].

f. The Department filed Civil Appeals against Final Orders in the matters of (i) Pr. Commissioner of Customs (Import) Versus M/s. Globus Infocom Limited [CIVIL APPEAL Diary No. 5364/2026] and (ii) CC, NS-V Versus M/s. BenQ India Private Limited [CIVIL APPEAL Diary No. 1401/2026], however, the Hon'ble Supreme Court dismissed the Civil appeals on merits upholding the decisions of the Tribunal.

(a) In the matter of M/s. Globus Infocom Limited (supra), the Hon'ble Supreme Court held as follows:

- “1. Heard learned counsel for the appellant.
2. This appeal is reported to be beyond time by 150 days.
3. The order under challenge relates to classification of 'Interactive Flat Panel Displays' (IFPDs). A similar issue arose for our consideration in Civil Appeal arising out

of Diary No. 1401 of 2026 (Commissioner of Customs, Nhava Sheva – V vs. M/s. Benq India Private Limited) which has been decided against the Revenue vide order dated February 23, 2026. Further, we do not find sufficient explanation for the delay. Consequently, the civil appeal is dismissed both on delay and merits.

4. Pending application(s), if any, shall stand disposed of.”

(b) In the matter of M/s. BenQ India Private Limited (supra), the Hon'ble Supreme Court held as follows:

“1. This civil appeal is reported to be beyond time by 278 days. However, we have also examined the matter on merits.

2. Upon perusal of materials available on record and consideration of submissions made, we do not find a good reason to take a view different from the one taken by the Appellate Authority as well as the Customs, Excise & Service Tax Appellate Tribunal (CESTAT), Regional Bench, Mumbai.

3. In view of the above, the civil appeal is dismissed both on delay and merits.

4. Pending application(s), if any, shall stand disposed of.”

h. As in such decisions of the Tribunal, reliance was placed on the decision earlier rendered in the matter of Respondent-Importer, therefore, in a way when Department's appeals have been rejected, the decision in the matter of the Respondent-Importer has also been upheld by the Hon'ble Supreme Court and attained finality.

i. Being aggrieved by the said Order-in-Appeal, the Department has filed the present appeal before the Hon'ble Tribunal.

8. Heard both the sides and perused the appeal records.

9. We find that the issue of classification is no more *res integra* as the same has already been settled in favour of the Respondent-Importer in its own case by the Tribunal.

10. The Assessment Order dated 18.07.2023 has recorded in paragraph no. 9.4 that the goods in question in the present matter were identical with the goods in question before the Tribunal in the Final Order No. 50076-77/2022 dated 02.02.2022, therefore, the earlier Final Order of the Tribunal is binding on the Department and the Department cannot re-agitate the same dispute of classification.

11. As stated above, the final order in the matter of the Respondent-Importer has been relied upon in the subsequent decisions of the Tribunal in respect of the similar goods and such decisions have been upheld by the Hon'ble Supreme Court, therefore, the issue is no more *res integra* and such decisions are binding on all the judicial and quasi-judicial authorities in India and cannot be decided afresh.

12. The assessment order dated 05.01.2024 has been passed in contravention of the ratio laid down by the Hon'ble Supreme Court in the matter of Union of India versus Kamlakshi Finance Corporation Limited [1991 (55) ELT 433 (SC)] by upholding the decision of the Hon'ble Bombay High Court in the matter of Kamlakshi Finance Corporation Limited versus Union of India [1990 (47) ELT 231 (Bom)]. It has been held by the Hon'ble Supreme Court as follows:

"6. Sri Reddy is perhaps right in saying that the officers were not actuated by any mala fides in passing the impugned orders. They perhaps genuinely felt that the claim of the assessee was not tenable and that, if it was accepted, the Revenue would suffer. But what Sri Reddy overlooks is that we are not concerned here with the correctness or otherwise of their conclusion or of any factual mala fides but with the fact that the officers, in reaching their conclusion, by-passed two appellate orders in regard to the same issue which were placed before them, one of the Collector (Appeals) and the other of the Tribunal. The High Court has, in our view, rightly criticised this conduct of the Assistant Collectors and the harassment to the assessee caused by the failure of these officers to give effect to the orders of authorities higher to them in the appellate hierarchy. It cannot be too vehemently emphasised that it is of utmost importance that, in disposing of the quasi-judicial issues before them, revenue officers are bound by the decisions of the appellate authorities. The order of the Appellate Collector is binding on the Assistant Collectors working within his jurisdiction and the order of the Tribunal is binding upon the Assistant Collectors and the Appellate Collectors who function under the jurisdiction of the Tribunal. The principles of judicial discipline require that the orders of the higher appellate authorities should be followed unreservedly by the subordinate authorities. The mere fact that the order of the appellate authority is not "acceptable" to the department - in itself an objectionable phrase - and is the subject-matter of an appeal can furnish no ground for not following it unless its operation has been suspended by a competent Court. If this healthy rule is not followed, the result will only be undue harassment to assesseees and chaos in administration of tax laws."

13. In view of the above, the classification claimed by the Respondent Importer under Chapter Tariff Item 8471 4190 is correct.

14. The appeal filed by the Appellant-Revenue being devoid of any merits is dismissed.

(Pronounced in open court on 22.06.2026)

Sd/-
(P. K. CHOUDHARY)
MEMBER (JUDICIAL)

Sd/-
(RAJEEV TANDON)
MEMBER (TECHNICAL)

Nihal