

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

REGIONAL BENCH - COURT NO.1

Customs Appeal No. 23300 of 2014-DB

(Arising out of Order-in-Appeal No.COC-CUSTM-000-APP-255-14-15 dated
16.07.2014 passed by the Commissioner of Customs(Appeals), Cochin)

**The Commissioner of
Customs,**

Customs House,
Cochin – 682 009.

.....Appellant(s)

Versus

M/s. Kerala Feeds Ltd.,

Kallemtumkara,
Thrissur – 680 683.

.....Respondent(s)

Appearance:

Mr. K.A. Jathin, Deputy Commissioner(AR) for the appellant.

Mr. M. Balagopal, Advocate for the respondent.

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

HON'BLE MRS. R. BHAGYA DEVI, MEMBER (TECHNICAL)

Final Order No. 20642 / 2023

Date of Hearing: 27/06/2023

Date of Decision: 27/06/2023

Per : JUSTICE DILIP GUPTA

The Department has filed this appeal to assail the order dated 16/07/2014 passed by the Commissioner of Customs(Appeals)¹ by which the spare parts of the machine preparing animal feed has

¹ the Commissioner(Appeals)

been classified under Customs Tariff Head² 8436 99 00. The Commissioner(Appeals), in coming to such a conclusion, noticed that the machine itself was classified by the Department under CTH 8436 10 00.

2. It is noticed that in identical matters, the Deputy Commissioner of Customs and Commissioner(Appeals) have classified the spare parts of the same machine under CTH 8436 99 00 and these orders have attained finality. There is, therefore, no error in the order passed by the Commissioner(Appeals). The appeal is, accordingly, dismissed.

(Dictated and pronounced in open court)

(JUSTICE DILIP GUPTA)
PRESIDENT

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

Raja...

² CTH