

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL

1st Floor, WTC Building, FKCCI Complex, K. G. Road,
BANGLORE-560009

Regional Bench COURT-2

Customs Appeal No.26426 of 2013

[Arising out of the Order-in-Appeal No. 09/2013 dated
30.01.2013 passed by the Commissioner of Customs (Appeals),
Bangalore.]

SHRI. ROSHAN BOHRA

C/o Enterprise Software Solutions Lab
Pvt. Ltd.
No.24, 23rd Main, Marenahalli,
J.P. Nagar, 2nd Phase,
Bangalore – 560 078

.....Appellant

VERSUS

The COMMISSIONER OF CUSTOMS

C.R. Building,
No.1, Queens Road,
Bangalore – 560 001.

.....Respondent

Appearance:

Mr. B. Venugopal, Advocate Appeared for Appellant
Mr. K. Vishwanath, Authorized Representative for Respondent

Coram:

Hon'ble Mr. P.A. Augustian, Member (Judicial)
Hon'ble Mr. Pullela Nageswara Rao, Member (Technical)

FINAL ORDER No. 20127 of 2024

Date of Hearing: 23.02.2024

Date of Decision: 23.02.2024

Per: P.A. Augustian

Issue in the present appeal is regarding classification of imported goods.

2. Appellant had imported "Fingerprint T & A Systems" and claimed the classification under chapter subheading 8471, as input devices. However respondent rejected the classification declared by the appellant and classified the goods under chapter 8543. Aggrieved by the said order, appeal was filed before Commissioner (Appeal) and the Commissioner (Appeal) also rejected the appeal, Hence this appeal.

3. Today, when the matter came up for hearing, Learned Counsel fairly admits that the very same issue was considered by this Tribunal in the matter of M/s. Index Solutions and **M/s. Kronos System India Pvt. Ltd** where it is held that fingerprint scanner was classified under Chapter Heading 8543 7099.

4. Learned AR reiterating the findings in the impugned order and submits that the issue is covered by the Final order of the Tribunal in the matter of **Commissioner Of Customs, Bangalore versus Shakya Technologies Ltd. [2019 (370) E.L.T. 703 (Tri.-Bang.)**.

5. Heard both sides. The issue was considered by this Tribunal initially in the matter of **Shakya Technologies Ltd** (supra) and held that:

"5.1 The Department contended that CTH 8543 70 99 is more applicable due to the fact that the item imported basically operates on electrical/electric technology. We find that the Head 8543 covers electrical machines and apparatus having individual functions not specified or included elsewhere in the chapter. Therefore, the classification of the Finger Print Reader would be more appropriate under this heading. We also accept the Department's contention that when the item is prima facie classifiable under two headings in terms of Rule 3(c) of General Rules of Interpretation of Import Tariff, the goods should be classified under the heading which occurs last in numerical orders among those which equally merits consideration. We accept this contention. Going by merits as well as by the Rules of Interpretation, we hold that the impugned product merits classification under CTH 8543 70 99 as contended by the Department."

6. Hence, based on the above discussions and by following the decision of this Bench in similar cases, we find that the product is rightly classifiable under chapter 8543.

7. Appeal is dismissed.

(Operative part of this order was pronounced in open court
On conclusion of hearing)

(P.A. Augustian)
Member (Judicial)

(Pullela Nageswara Rao)
Member (Technical)

Ganesh