

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

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 20611 of 2015

(Arising out of Order-in-Appeal No. 468 & 469/2014 dated 12.12.2014 passed by the Commissioner of Customs (Appeals), Bangalore.)

**M/s. Aqtronics Technologies
Pvt Ltd**

No.78/1, 3rd Cross Road,
Gavipuram Extension,
Bangalore – 560 019.

Appellant(s)

VERSUS

The Commissioner of Customs

C.R. Building,
P.B. No.5400, Queens Road,
Bangalore – 560 001.

Respondent(s)

WITH

Customs Appeal No. 21154 of 2015

(Arising out of Order-in-Appeal No. 90 & 91/2015 dated 19.02.2015 passed by the Commissioner of Customs (Appeals), Bangalore.)

**M/s. Aqtronics Technologies
Pvt Ltd**

No.78/1, 3rd Cross Road,
Gavipuram Extension,
Bangalore – 560 019.

Appellant(s)

VERSUS

The Commissioner of Customs

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Respondent(s)

APPEARANCE:

Shri Pradyumna G.H, Advocate for the Appellant

Shri Maneesh Akhouary, Authorised Representative for the Respondent

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MRS. R. BHAGYA DEVI, MEMBER
(TECHNICAL)**

Final Order No. 20412 - 20413 /2024

DATE OF HEARING: 16.04.2024

DATE OF DECISION: 16.04.2024

PER : R. BHAGYA DEVI

These two appeals are filed by the appellant M/s. Aqtronics Technologies Private Limited against Order-in-Appeal Nos. 468 & 469/2014 dated 12.12.2014 and Order-in-Appeal No.90 & 91/2015 dated 19.02.2015, respectively.

2. Briefly stated the facts of the case are that the appellant has imported Watch Port V2 301-9010-01(Web cam) classifying them under Customs Tariff Heading (CTH) 8471 6090 of the Customs Tariff Act, 1975 claiming 'Nil' rate of Basic Customs Duty (BCD). However, during post-clearance audit, it was observed that the goods were rightly classifiable under CTH 8525 8090 and accordingly, the department rejected the classification of 'web cameras' under CTH 8471 6090 as claimed by the appellant and re-classified the same under CTH 8525 8090. The benefit of Notification No. 24/2005 dated 01.03.2005 was also denied.

3. The Learned Counsel submits that the matter is no longer *res integra* as the issue has already been settled by this Tribunal by classifying the 'web cameras' under Chapter Heading 8473.

4. The learned Authorized Representative (AR) also agreed to the fact that the issue is settled in as much as this Tribunal has already classified the said goods under Chapter Heading 8473 as parts of an automatic data machine.

5. Heard both sides. This Tribunal vide **Final Order No.21303-21309/2023 dated 28.11.2023** in the case of **M/s. Xiaomi Technology India Ltd.** relying on the decision in the case of **Hi-Tech Computers Vs. Commissioner of Customs 2005 (180) ELT 356 (Tri-Bang.)** held that:

"As per Chapter Note 5(C) and 5(D), the items are rightly classifiable under Chapter Heading 8471 as long as they

satisfy the conditions laid therein and there is no dispute that these conditions have not been satisfied, the item has been excluded from Chapter 8471 only on the ground that Chapter Note 5(D) excludes television camera, digital cameras and video camera recorders. Moreover, the imported items web cameras are used principally with the ADP machines is not under dispute. The imported item under question is a web camera and as has been already decided in the case of Hi-Tech Computers vs. Commissioner of Customs, the Tribunal has clearly distinguished that the web cameras are not digital camera nor it can be considered as a television camera. Therefore, the web cameras are rightly classifiable under Chapter Heading 8473 as claimed by the appellant and not under Chapter Heading 8525 as classified by the Department."

6. In view of the above, the impugned goods viz., Watch Port V2 301-9010-01 (Web camera) are classified under CTH 8473 and the benefit of the Notification No. 24/2005 dated 01.03.2005 is also extended as the Notification includes CTH 8473. Consequently, the impugned orders are modified to the extent of classifying them under CTH 8473 and accordingly, the appeals are disposed of.

(Operative portion of the order was pronounced in open court on conclusion of hearing.)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)