

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

REGIONAL BENCH - COURT NO. 1

**Customs Miscellaneous Application No. 20333 of 2024
in
Customs Appeal No. 20743 of 2018**

(Arising out of Order-in-Appeal No. 111/2018 dated 09.03.2018
passed by the Commissioner of Customs (Appeals), Bangalore.)

The Commissioner of Customs

Airport & Air Cargo Commissionerate,
Kempegowda International Airport,
Devanahalli,
Bengaluru – 560 300.

Appellant(s)

VERSUS

**M/s. Ascent E Digit Solutions Pvt.
Ltd.,**

No. 64, Kalaimagal School Road,
Erode- 638 001.

Respondent(s)

WITH

Customs Appeal No. 20745 of 2018

(Arising out of Order-in-Appeal No. 112/2018 dated 09.03.2018
passed by the Commissioner of Customs (Appeals), Bangalore.)

The Commissioner of Customs

Airport & Air Cargo Commissionerate,
Kempegowda International Airport,
Devanahalli,
Bengaluru – 560 300.

Appellant(s)

VERSUS

**M/s. Advanced Communication
Systems and Services Pvt. Ltd.,**

27-21-22/4, KaleshwareRao,
Governorpet, Vijayawada,
Andhra Pradesh – 520 002.

Respondent(s)

AND

**Customs Miscellaneous Application No. 20336 of 2024
in
Customs Appeal No. 20746 of 2018**

(Arising out of Order-in-Appeal No. 113/2018 dated 09.03.2018
passed by the Commissioner of Customs (Appeals), Bangalore.)

The Commissioner of Customs

Airport & Air Cargo Commissionerate,
Kempegowda International Airport,
Devanahalli,
Bengaluru – 560 300.

Appellant(s)

VERSUS

**M/s. Advanced Techpro Services
Pvt. Ltd.,**

206/A, 8-3-945/8/206A,
Pancom, Business Center,
Ameerpet,
Hyderabad – 560 073.

Respondent(s)

APPEARANCE:

Mr. K.A. Jathin, Deputy Commissioner (AR) with
Mr. Maneesh Akhoury, Assistant Commissioner (AR) for the Appellant
For Sl. No.1 – Mr. Gopal Krishnan, Deputy General Manager
None for others for the Respondent

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

FINAL ORDER NO. 21343 - 21345 /2024

DATE OF HEARING: 12.12.2024
DATE OF DECISION: 12.12.2024

PER: R. BHAGYA DEVI

The Revenue has filed two Miscellaneous Applications for amendment of cause title from "The Commissioner of Customs, C.R. Buildings, No.1, Queen's Road, Bangalore" to "The Principal Commissioner of Customs, Airport and Aircargo Commissionerate, Kempegowda International Airport, Devanahalli, Bengaluru – 560 300". The same are allowed.

2. These three appeals are filed by the Revenue against Order-in-Appeal Nos. 111/2018, 112/2018 and 113/2018 all dated 09.03.2018. Issue in brief is that the respondent

M/s. Ascent E-Digital Solution (P) Ltd.; M/s. Advanced Communication Systems & Services and M/s. Advanced Techpro Services Pvt. Ltd. had imported various modules of projectors classifying under Chapter Heading 8528 6100 as Data Projectors solely and principally used with Automatic Data Processing (ADP) machines claiming exemption of Basic Customs Duty (BCD) under Notification No.24/2005 dated 01.03.2005. The Original Authority classified the projectors under Chapter Heading 8528 6900. Aggrieved by these orders, respondents preferred appeals before the learned Commissioner (A), who classified the imported products under Chapter Heading 8528 6100. Aggrieved by this, the Revenue is in appeals before us.

3. The Learned Authorised Representative (AR) on behalf of the Revenue submits that based on the technical specifications in the catalogues of the projectors, it was found that they are capable of accepting signals not only from the Central Processing Unit of an automatic data processing unit but also from other devices such as DVD players etc. Since, they are not of a kind solely or principally used in the Automatic Data Processing Machines are rightly classifiable under Chapter Heading 8528 6900.

4. The Representative of the respondent-company had submitted that the issue is settled in their favour in view of various decisions and therefore, they are rightly classifiable under Chapter Heading 8528 6100.

5. Heard both sides. The Commissioner (Appeals) in the impugned orders had clearly held that merely because the imported projectors are capable of working with devices other than automatic data processing system, would not take them away from Chapter Heading 8528 6100. Further, relying on Section Note 3 of Section XVI of the First Schedule to the

Customs Tariff Act, he holds that they are rightly classifiable under Chapter Heading 8528 6100. He also relied on decisions in the case of **CC, ACC, Mumbai Vs. Vardhaman Technology P. Ltd.: 2013-TIOL-CESTAT-Mumbai** and in the case of **CC and CEx., Hyderabad-II Vs. Aveco Viscomm (P) Ltd. 2011 (263) ELT 420 (Tri-Bang.)**. The Department has not disputed these facts and moreover, the issue stands settled in favour of the respondent by this Bench in the case of **Commissioner of Customs Vs. M/s. Antrax Technologies Pvt. Ltd. & Other,** vide **Final Order No. 20881-20882/2024 dated 17.09.2024** and **M/s. Mexus Education Pvt. Ltd., Vs. Commissioner of Customs** vide **Final Order No. 20922-20930/2024 dated 05.09.2024.**

6. In view of the above, the Data Projectors are held to be rightly classifiable under Chapter Heading 8528 6100 and accordingly, all the three Revenue's appeals stand dismissed.

7. Customs Appeal No. 20743, 20745 and 20746/2018 along with the miscellaneous applications 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)

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