CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL BANGALORE

Regional Bench - Court No. 2

Customs Appeal No. 21734 of 2016

(Arising out of Order-in-Appeal No. 116/2016 dated 05.10.2016 passed by the Commissioner of Customs (Appeals), Cochin.)

M/s. Next Education India Pvt. Ltd.,
No. CC 44/1095-C, C1, C3 and
C4 at Mylaady Chambers,
Ground Floor, Pottakuzhy Cross Road,
Kaloor PO,
Kochi – 682 017. …….**Appellant**

VERSUS

The Commissioner of Customs,
Customs House,
Willingdon Island,
Cochin – 682 009. ……..**Respondent**

Appearance:

Ms. R. Devika, Advocate for the Appellant.
Mr. K.A. Jathin, Deputy Commissioner (AR) for the Respondent.

Coram:

Hon'ble Mr. C. J. Mathew, Member (Technical)

Hon'ble Mr. P.A. Augustian, Member (Judicial)

Final Order No. 20787 / 2025

Date of Hearing: 13.03.2025
Date of Decision: 13.03.2025

Per: P.A. Augustian

The issue in the present appeal is regarding classification of imported goods. Appellant had imported RCV3000 EXTERNAL IR RECEIVER RT0002 along with SC33B TEACHNEXT REMOTE CONTROL from USA and classified the same under CTH 84716090 while filing Bill of Entry No. 4880256 dated 12.04.16. However, respondent classified the goods under CTH 85437099 and demanded higher amount of duty. Aggrieved by said order, an appeal was filed before the Commissioner (Appeals) and Commissioner (Appeals) also upheld the classification adopted by Lower Authority. Aggrieved by said order, present appeal is filed.

2. When the appeal came up for hearing, Learned Counsel for the appellant submits that the issue is no more *res integra* and this Tribunal considered the issue in detail and as per the Final Order No. 20105/2024 dated 22.02.2024 held that these goods are classifiable under CTH 8471 as declared.

3. Learned AR reiterated the finding in the impugned order and submits that as per the CBEC Circular No. 1/2013-Cus dated 01/01 2013 has clarified the classification of cordless infrared Devices for the Remote Control. It has been clarified in para 4 (b) of the said circular that in cases where cordless infrared devices for the remote control are presented separately, they shall be classified under heading 8543, subheading 8543.70 by application of GRI 1 and 6.

4. Heard both sides. The issue regarding classification of the very same item was considered by this Tribunal in appellants own case and as per Final Order No. 20105/2024 dated 22.02.2024 held that :-

> "6. Heard both sides. We have gone through the submission made by both, the respondent had classified the goods under CTH 8471 60 29 under sub heading input or output unit whether or not containing storage unit in the same domestic data processing unit or other machines by processing such data not elsewhere specified or included. However Appellant herein had classified the

goods under CTH 8543 87 99 which covers electronic machines and apparatus having individual function specified or included elsewhere in the Chapter Note 85. Reliance is placed by the Appellant on Chapter Note 4 of Section XVI of the Customs Tariff Act, 1944 however as per the second para of explanatory notes of the CTH 8543, this heading specifically states that "electrical appliances and apparatus of this heading must have individual functions." It further states that "most of the appliances of this heading consist of an assembly of electrical goods or parts (valves, transformers, capacitors, chokes, resistors etc). The impugned goods do not satisfy any of the above criteria and therefore classification under CTH 8543 as an item with individual function is ruled out."

"7 As rightly observed by the Commissioner in the impugned order the equipments are teaching accessories which enable students in a class to respond to queries and these equipments are used along with the ADP machine. Considering the above and the fact that similar items being cleared under CTH 8471 at Hyderabad and Chennai organizations as seen from the Bill of Entry placed before us, there is no merit in the Department Appeal and the same is rejected."

5. Considering the finding in above case, the appeal is allowed as prayed.

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

(C J MATHEW)
Member (Technical)

(P.A. AUGUSTIAN)
Member (Judicial)

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