

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

REGIONAL BENCH - COURT NO. 1

Customs Appeal No.20320 of 2023

(Arising out of Order-in-Appeal No.18/2023 dated 15.02.2023
passed by the Commissioner of Customs (Appeals), Bangalore.)

M/s. Navakar Impex Pvt. Ltd.,
No.91, Fuso House, 1st Floor,
PH Road EVR Periyar High Road, Egmore
Chennai – 600 084,
Tamil Nadu.

Appellant(s)

VERSUS

Commissioner of Customs,
C R Building, Queens Road,
P.B.No.5400,
Bengaluru-560 001.

Respondent(s)

APPEARANCE:

Mr. Madan. G, Advocate for the Appellant.

Mr. Maneesh Akhoury, Asst. Commissioner (AR) for the Respondent.

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

FINAL ORDER NO. 21950 / 2025

DATE OF HEARING: 30.10.2025

DATE OF DECISION: 30.10.2025

PER: R. BHAGYA DEVI

Briefly the facts are the appellant imported M/s. Navakar Impex Pvt. Ltd. had imported 'Clear Float Glass' originated and exported from Malaysia and classified the goods under CTH 7005 1090 claiming free trade benefit under Notification No.46/2011 [Sl.No.934(I)] with BCD @ 0%, however, the Revenue reclassified the subject goods under CTH 7005 2990 extending

the benefit of the above Notification [Sl.No.935(I)] with BCD @ 5%. Accordingly, both the authorities confirmed the classification and denied the benefit of the Notification as claimed by the appellant. Aggrieved by this order, the appellant is in appeal before us.

2. Heard both sides. We find that the issue is no longer *res integra* since the issue stands settled vide Final Order Nos. 40870 to 40987/2025 dated 02.09.2025. This Bench in Final Order No.21468/2024 dated 17.12.2024 has held that the impugned goods are rightly classifiable under CTH 7005 1090 and allowed the appeal filed by the appellant. In view of the above, we do not find any justification in upholding the impugned order, accordingly we set aside the same.

Appeal is allowed with consequential relief, if any, in accordance with law.

(Operative portion of the order was pronounced
in Open Court on conclusion of hearing.)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

rv