

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

REGIONAL BENCH - COURT NO. 2

Customs Appeal No. 20133 of 2025

Customs Additional Evidence No. 20612 of 2025

(Arising out of Order-in-Original No. 496/2024-25-AP&ACC dated 29.11.2024 passed by the Pr. Commissioner of Customs, Bangalore.)

M/s. Weir Minerals (India) Pvt Ltd

NCC Urban Windsor First Floor, New Airport Road,
Opp Jakkur Yelahanka, Bengaluru,
Karnataka – 560064.

.....**Appellant**

VERSUS

Pr. Commissioner of Customs, Bangalore

Airport and Aircargo Complex (AP and ACC) Review Section,
Devanahalli, Bangalore, Karnataka – 560300.

.....**Respondent**

APPEARANCE:

Mr. G. Shivadass, Sr. Advocate with Ms. Shradha Rajgiri, Advocate for the Appellant.

Mr. M. Sreekanth, Authorized Representative (AR) for the Respondent.

CORAM:

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

Hon'ble Mr. Pallela Nageswara Rao, Member (Technical)

Final Order No. 21021 /2026

Date of Hearing: 08.01.2026

Date of Decision: 07.07.2026

PER: P.A. AUGUSTIAN

The issue in the present appeal is regarding classification of the goods imported by the Appellant. The appellant filed a miscellaneous application for submission of additional evidence, Learned Authorised Representative for Revenue has no objection. Hence the Miscellaneous Application is allowed.

2. The brief facts are the Appellant is a Private Company and subsidiary of the Parent company in U.K. They are engaged in manufacture of mining equipment and parts thereof. These equipment are specially designed for mining operation. Equipment are marketed and sold under the brand name "WEIR /WARMAN" and used for hoisting liquids and ores and thereafter mechanically transporting them through pipe lines. Parent company was manufacturing GEHO Pumps and Appellant provide after sales service to the customer by maintaining pumps and providing spare parts as and when required by the customer. In the present case, Appellant imported various parts of GEHO slurry pumps including impeller, different types of liners, seals, bushes, pins, etc. These goods are specifically designed to handle liquids contaminated with solid form of sludges, slurry and muds particularly where abrasive or aggressive materials are involved. Further the Appellant is also manufacturing slurry pumps and exporting them along with parts outside the country and also availing duty draw back benefit. The Appellant is also earning MEIS script on export and utilize the same while paying duty on their import. During audit for the period from 2018-19, 2020-21, it is alleged that by adopting the classification as made by the Appellant at the time of import, appellant have failed to pay Basic Customs Duty (BCD) as applicable and accordingly show cause notice (SCN) dated 11.10.2023 was issued and thereafter corrigendum was also issued on 27.10.2023 directing the Appellant as to why;

- a. The assessable value of the goods should not be redetermined as per para-1 above;
- b. The goods declared as "Pin and Bolt" should not be appropriately re-classified under Customs Tariff heading (CTH) 73182400 and under Customs Tariff heading (CTH) 73181500, respectively, with applicable duty;
- c. The goods declared as "Diaphragm and rubber items namely Valves, Bush, Gasket, Liners, Ring, sleeve and Seals" should not

be appropriately re-classified under Customs Tariff heading (CTH) 40169990, with applicable duty.

- d. Differential duty amounting to Rs. 1,18,89,006/- (One Crore Eighteen Lakhs Eighty Nine Thousand Six Only) should not be demanded and recovered from them under Section 28 (4) of the Customs Act, 1962;
- e. The impugned Goods should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962;
- f. Interest at appropriate rates should not be charged on the short-collected duty amount as mentioned at Sl. No. (b) above from them as provided under Section 28AA of the Customs Act, 1962;
- g. Penalty should not be imposed on the importer under Section 114A of the Customs Act, 1962;

3. Thereafter Adjudication authority as per the impugned order dated 29.11.2024 reclassified the goods 'Pin' under Customs Tariff heading (CTH) 73182400 and 'Bolt' under Customs Tariff heading (CTH) 73181500, and goods "Diaphragm and rubber items namely Valves, Bush, Gasket, Liners, Ring, sleeve and Seals" were re-classified under Customs Tariff heading (CTH) 40169990, and confirmed the demand of differential duty along with interest and imposed penalty. Further, the imported goods are held liable for confiscation and were allowed to be redeemed on payment of redemption fine and also imposed penalty. Aggrieved by said order, present appeal is filed before the Tribunal.

4. When the appeal came up for hearing, Learned Sr. Counsel for the Appellant submits that the impugned order is unsustainable, since the Appellant had provided a detailed reply regarding type of the goods imported and the material used in them. Since they are parts of GEHO pumps as per exporters and classification as declared and adopted by the exporter, alleging mis-declaration regarding classification is prima facie unsustainable. Learned Sr. Counsel further submits that imported goods are of 3(three) specific types: a) Pins and Bolts, b) Diaphragm, c) Items such as valves, seals, bush, gasket, liner, etc. Appellant has

classified the said goods under Customs Tariff Heading (CTH) 8413 which covers pumps for liquid whether or not fitted with a measuring device, Chapter Heading 8474 which covers machinery used for sorting, screening, separating, washing, crushing earth, stone, ores, etc., and Chapter heading 8481 which covers taps, valves and similar appliances including pressure reducing valves. The products have been classified based on their functionality. Learned Sr. Counsel further submits that the General Rules of Interpretation ('GRI') lay down the principles that govern the classification of goods in the particular nomenclature. Rule 1 of the GRI states that classification shall be determined according to the terms of the headings and its Section or Chapter Notes. Section XVI of the Explanatory Notes to HSN categorizes classifies machinery and mechanical appliances and parts of such articles. The same is reproduced below:

GENERAL

(1) GENERAL CONTENT OF THE SECTION

(A)....

(B) In general, the goods of this Section may be of any material. In the great majority of cases they are of base metal, but the Section also covers certain machinery of other materials (e.g., pumps wholly of plastics) and parts of plastics, of wood, precious metals, etc.

5. Learned Sr. Counsel Further submits that Note 2 to Section XVI states that parts which are suitable for use solely with a particular kind of machine. The relevant note has been extracted for ease of reference:

"2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 8484, 8544, 8545, 8546 or 8547) are to be classified according to the following rules

(a) ...

(b) other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind or in heading 8409,

8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 8517 and 8525 to 8528 are to be classified in heading 8517, and parts which are suitable for use solely or principally with the goods of heading 8524 are to be classified in heading 8529;

(c)..."

6. Learned Sr. Counsel submits that the phrase 'solely' has been defined under the Advanced Law Lexicon by P Ramanatha Aiyar to mean as follows -

Solely. The word "solely" occurring in S. 11-A denotes that any user otherwise without reference to any specified period excludes the applicability of the section. Public Prosecutor v. Yellagadda Ramakrishna Rao, MLJ: QD (1961 -1965) Vol IV C864: AIR 1965 A.P. 79 [Madras Motor Vehicles Taxation Act (3 of 1931), S. 11 A]

Solely means exclusively and not primarily. (CIT v. Maharaja Savai Mansingh Ji Museum Trust, (1987) 33 Taxman 279 (Raj)).

7. Learned Sr. Counsel for the Appellant further submits that the imported goods are manufactured in order to function only with the GEHO pumps. The said goods are imported by the Appellant and the same is used in the manufacture of the pump. The Products are in the nature of 'parts' which are solely or principally used in pumps and valves. The said products do not perform any individual functions on their own. The said parts can only be used with the main equipment i.e., the GEHO Pump. It cannot function unless used in the GEHO pump and are completely incorporated into the pump at the time of manufacture. The Department has failed to adduce any evidence to indicate that the said parts can be used with any other pump, or any other equipment. Thus, the parts which are solely used with a kind of machine shall be classified with the said machine.

8. Learned Sr. Counsel also draws our attention to the certificate dated 24.10.2024 specifying that the goods are imported for use in mine sector and as parts of main equipment and used exclusively in the

product supplied by the Appellant. Learned Sr. Counsel further submits that in the absence of any allegation or finding regarding dual use of the goods imported by the Appellant, there is no reason or justification to deny that it is not exclusive used in the machinery imported /manufactured by the Appellant.

9. Learned Sr. Counsel also draws our attention to the supporting documents furnished by the supplier including the BTI (Decisions on Binding Tariff Information) issued by European Union classifying that forms the core of a diaphragm pump making it parts of such pump. The test of CN code 8413 and 8413 91 00. Learned Sr. Counsel further draws our attention to the Explanatory note issued in this regard and submits that as per Rule 3, when by application of Rule 2 (b) or for any other reason, goods are prima facie, classifiable under two or more headings, classification shall be effected as follows:

(a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

(c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit.

10. Learned Sr. Counsel further submits that as per the Chapter Heading 8413 related to pumps for liquids whether or not fitted with a

measuring device; liquid elevators and parts of the pumps are classifiable under Customs Tariff heading (CTH) 8413 91 10 as declared by the Appellant. Learned Sr. Counsel further draws our attention to Note 2 of the Chapter 84;

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 8484, 8544, 8545, 8546 or 8547) are to be classified according to the following rules:

(a) parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 8409, 8431, 8448, 8466, 8473, 8487, 8503, 8522, 8529, 8538 and 8548) are in all cases to be classified in their respective headings;

(b) other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind or in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate.

However, parts which are equally suitable for use principally with the goods of headings 8517 and 8525 to 8528 are to be classified in heading 8517, and parts which are suitable for use solely or principally with the goods of heading 8524 are to be classified in heading 8529;

(c) all other parts are to be classified in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as or, failing that, in heading 8487 or 8548.

10. Learned Sr. Counsel further submits that the issue was considered by the Hon'ble Supreme Court in the matter of **G.S. Auto International Ltd. Vs. Collector of C.Ex.,- [2003 (152) ELT 3(SC)]** and held that;

"24. Section XVII deals with Vehicles, Aircraft, Vessels and Associated Transport Equipment. Note 2 says that the expression "parts" in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), are mentioned. This takes us

to Note 2(a) to Chapter XV, which provides that throughout that Schedule, the expression "parts of general use" means:

"(a) Articles of Heading No. 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;"

25. Note 3 says that references in Chapters 86 to 88 to 'parts' or 'accessories' do not apply to parts or accessories which are not suitable for use solely or primarily with the articles of those chapters and that a part or accessory which answers to a description in two or more headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

26. A conjoint reading of the Notes, referred to above, would show that the expression "parts of general use" throughout the Schedule, means, *inter alia*, articles of Heading No. 73.18 and similar articles of other base metal; and the expression 'part and accessories' in Chapter Heading 87.08 does not apply to parts or accessories which are not suitable for use solely or primarily with articles of Chapter Heading 87.08 which pertains to parts and accessories of motor vehicles of Chapter Heading Nos. 87.01 to 87.05. For the purposes of classification under Chapter Heading 87.08, the test to be applied is: whether the goods are suitable for use solely or primarily with articles of Chapter Heading Nos. 87.01 to 87.05; if the answer is in the affirmative, the goods will be classifiable under Chapter Heading 87.08, but if the answer is in the negative, they would have to be classified under Chapter Heading No. 73.18. Having regard to the finding that the goods in question cannot but be regarded as parts of automobiles, it has to be held that they are suitable for use primarily with articles of Chapter Heading Nos. 87.01 to 87.05. It follows that the goods in question cannot be treated as falling under Chapter Heading No. 73.18 and that they can properly be classified under Chapter Heading No. 87.08 of the Central Excise Tariff Act, 1985.

27. In this view of the matter, the judgments and orders of the Tribunal under challenge in the first set of appeals (Civil Appeal Nos. 4598-4612 of 1994) are set aside and the appeals filed by the

assessee are allowed. The judgment of the Tribunal under challenge in the second set of appeals (Civil Appeal Nos. 5701-5705 of 2001) and the order impugned in the third appeal (Civil Appeal No. 5711 of 1999) are confirmed and accordingly, the appeals filed by the Revenue are dismissed with costs."

11. Learned Sr. Counsel further submit that the issue was also considered in the matter of **Westinghouse Saxby Farmer Vs. CCE, Calcutta – 2021 (376) ELT 14 (SC)**; where classification of the 'relays' are considered and it is held that even though essentially relays are electrical equipment, they may also form part of the railway signal equipment and held that since the relays manufactured by the Appellant are used only as part of Railway signalling equipment would fall under Tariff Item 86 as claimed by the Appellant and while interpreting the issue, it is held that;

26. Rule 1 of these Rules makes it clear that "the titles of Sections, Chapters and Sub-Chapters are provided for ease of reference only and that for legal purposes, classification shall be determined according to the terms of the Headings and any relative Section or Chapter Notes and provided such headings or Notes do not otherwise require, according to the provisions of the rules that follow".

27. Rule 2 deals with (i) incomplete or unfinished articles; and (ii) mixtures or combinations of material or substance. While Rule 2(a) deals with incomplete or unfinished Articles, Rule 2(b) deals with mixtures or combinations of a material or substance.

28. Rule 3 deals with cases where goods are classifiable under two or more sub-headings. But Rule 3 begins with a reference to Rule 2(b). Therefore, it is necessary to extract Rule 2(b) and Rule 3 together. They read as follows :

"2.(a) xxxx

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances.

Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

3. When by application of rule 2(b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:

(a) the heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

(c) when goods cannot be classified by reference to (a) or (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration."

29. Interestingly Rule 2(a) speaks about "Article", Rule 2(b) speaks about "material or substance" as well as "goods of a given material or substance" and Rule 3 speaks about "goods".

30. In the case on hand, the claim of the assessee was that the relays manufactured by them were part of the railway signalling equipment. But all the Authorities were of the unanimous view that this product is referable to goods of a specific description in Chapter

sub-heading 8536.90 and that, therefore, General Rule 3(a) will apply.

31. But in invoking General Rule 3(a), the Authorities have omitted to take note of 2 things. They are : (i) that as laid down by this Court in Commissioner of Central Excise v. Simplex Mills Co. Ltd. [(2005) 3 SCC 51 = 2005 (181) E.L.T. 345 (S.C.)] the General Rules of Interpretation will come into play, as mandated in Rule 1 itself, only when no clear picture emerges from the terms of the Headings and the relevant section or chapter notes; and (ii) that in any case, Rule 3 of the General Rules can be invoked only when a particular goods is classifiable under two or more Headings, either by application of Rule 2(b) or for any other reason. Once the authorities have concluded that by virtue of Note 2(f) of Section XVII, 'relays' manufactured by the appellant are not even classifiable under Chapter Heading 8608, we do not know how the Authorities could fall back upon Rule 3(a) of the General Rules. There is a fundamental fallacy in the reasoning of the Authorities, that Rule 3(a) of the General Rules will apply, especially after they had found that 'relays' are not classifiable under Chapter Heading 8608, on account of Note 2(f) of Section XVII.

.....

33. Note 2(f) is relied upon by the Revenue, in view of the fact that Chapter Heading 8608 uses the words "parts of the foregoing" after the words "Railway or tramway track fixtures and fittings" etc. Chapter Heading 8608 does not specifically mention "electrical relays". The assessee's contention is that "it is part of the railway signalling safety or traffic control equipment" and that, therefore, Relays manufactured by them would fall under Chapter Heading 8608 due to the usage of the word "parts". It is this contention that is sought to be repelled by the Authorities by relying upon Note 2(f) of Section XVII.

34. Though at first blush, Note 2(f) seems to apply to the case on hand, it may not, upon a deeper scrutiny.

35. Note 3 of Section XVII reads as follows:

"References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory."

36. What is recognized in Note 3 can be called the "suitability for use test" or 'the user test'. While the exclusion under Note 2(f) may be of goods which are capable of being marketed independently as electrical machinery or equipment, for use otherwise than in or as Railway signalling equipment, those parts which are suitable for use solely or principally with an article in Chapter 86 cannot be taken to a different Chapter as the same would negate the very object of group classification. This is made clear by Note 3."

12. As regards classification adopted by the Revenue for 'Pins' and 'Bolt' Learned Sr. Counsel submits that the Respondent has proposed to classify the imported products 'Pins' and 'Bolts' under Customs Tariff Heading (CTH) 7318 2400 and Customs Tariff Heading (CTH) 7318 1500, respectively which comprises of articles of iron and steel. The classification proposed by the Respondent under Chapter 73 falls under the ambit of Section XV. As per Section XV, any parts of general use which comprises of iron, steel or any of its alloys as per Section Note 5 shall be classifiable under Chapter 73. The term "parts of general use" refers to general parts which is interchangeable and can be used in a variety of machines. In Appellant's case the GEHO piston pump is specifically designed to handle liquids contaminated with solids, form of sludge, slurry and mud, particularly where abrasive or aggressive materials are involved. A diaphragm separates the pump liquid from the clean propelling liquid. The pumped liquid has no contact with the moving parts, such as the piston, the piston rod or the cylinder liner. This enables the use of low-wear components to pump solids containing liquid or slurry at high pressure. The said parts are configured and manufactured to work only with the GEHO pump, the said diaphragm and valves, gaskets, among others, cannot be used in any other

machine. The same are solely and principally used with the GEHO pump.

13. Learned Authorized Representative (AR) for the Revenue reiterated the finding in the impugned order and submits that the parts imported by the Appellant are of general use and it is rightly classified by the Adjudication authority as falling under respective Chapter Heads. Learned Authorised Representative (AR) further submits that the issue regarding classification of such goods brought under parts was considered by the Hon'ble Supreme Court in the matter of **CC Vs. WelKin Foods (2026-1-TMI-348-Supreme Court)** wherein the issue was;

"1. This appeal arises from the Judgment and Final Order No. 55604/2024 dated 19.04.2024 passed by the Customs, Excise and Service Tax Appellate Tribunal, Principal Bench, New Delhi (hereinafter referred to as "CESTAT"), in Customs Appeal No. 50542 of 2021, wherein the tribunal allowed the appeal and thereby held that the aluminium shelves imported by the respondent should be classified under Customs Tariff Item 84369900, as 'parts' of agricultural machinery, as opposed to Customs Tariff Item 76109010, as aluminium structures."

13.1 After detailed discussion regarding the classification issue, the Hon'ble Supreme Court upheld the classification of the goods under respective Chapter notes, held that said goods cannot be classified as parts.

14. Learned Authorized Representative (AR) submits that the Adjudication Authority had arrived at the above conclusion based on the following:

a) In respect of Diaphragm and Values, Gasket, Seals, Bush etc., which are manufactured by using vulcanized rubber and hence cannot be classified under Chapter 84, due to Section Note 1 to Section XVI.

b) That the Sleeve/Pins and Bolts are "Parts of General Use" and thus Classifiable under various heading of Chapter 73 but not under Chapter 84.

c) The Section Note XV related to Chapter 73 is as under:

2.- Throughout the Nomenclature, the expression "parts of general use" means:

(a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21);

(b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and

(c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

15. Learned AR relied on the judgment of Hon'ble Supreme Court in the matter of **Secure Meters Ltd Vs. CC Customs 2015 (319) ELT 565 (SC)** where the Hon'ble Supreme Court held that:-

"19. This contains a general explanation to Chapter Note 2 and mentions that where parts or accessories identifiable as suitable for use solely or principally with the machines, appliances, etc., they are to be classified with those machines /appliances. However, what is important is that immediately thereafter it is clarified that this general rule would not apply in certain circumstances. Sub-para of the above takes things beyond the pale of any doubt by making it crystal clear that those parts and accessories which in themselves

constitute 'article' falling in any particular heading of this Chapter, the general rule will not apply and said article would fall in that particular heading. To demonstrate this, examples which are given, eminently fit into the case at hand.

20. The aforesaid view of ours gets further cemented on going through Explanatory Notes issued by the World Customs Organization. Volume 4 of the Second Edition (1996), which covers Chapters 85-97, contains explanatory note in respect of item mentioned at 90.13, with which we are directly concerned herein. Relevant portion thereof reads as under :

- "90.13 - Liquid crystal devices not constituting articles provided for more specifically in other headings : lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter.*
- 9013.10 - Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI*
- 9013.20 - Lasers, other than laser diodes*
- 9013.80 - Other devices, appliances and instruments*
- 9013.90 - Parts and accessories*

In accordance with Chapter Note 5, measuring or checking optical appliances, instruments and machines are excluded from this heading and fall in Heading 90.31. Chapter Note 4, however, classifies certain refracting telescopes in this heading and not in Heading 90.05. It should, moreover, be noted that optical instruments and appliances can fall not only in Headings 90.01 to 90.12 but also in other headings of this Chapter (in particular, Headings 90.15, 90.18 or 90.27). This heading includes :

(1) Liquid crystal devices consisting of a liquid crystal layer sandwiched between two sheets or plates of glass or plastics, whether or not fitted with electrical connections, presented in the piece or cut to special shapes and not constituting articles described more specifically in other headings of the Nomenclature.

xx xx xx xx"

As per this, LCD would be covered by 'other devices' mentioned in 9013.80. That is precisely the case of the appellant.

21. *The upshot of the aforesaid discussion leads to the conclusion that the view taken by the Tribunal in the impugned judgment is unsustainable in law. We, thus, allow the appeal, set aside the orders of the authorities below and hold that LCDs imported by the appellant were classifiable under Chapter Heading 9013.80."*

16. Heard both sides and perused the records.

17. As regards reliance of the Learned AR on the judgment of the Hon'ble Supreme Court above, we find that after considering the issue it was held that impugned goods do not contribute to their operation. It merely serve as a surface for the devices to perform their functions. A surface support and object does not became a part of it. Whereas in the present case, the Appellant produced sufficient evidence to prove that the parts imported by them are designed and manufactured using special materials to work only with the GEHO pump. The said diaphragm and valves, gaskets, among others, cannot be used in any other machine. Thus same are solely and principally used with the GEHO pump and as held in the matter of **Westinghouse Saxby Farmer (Supra)**, a part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory. Thus, allegation regarding misdeclaration of classification of the goods is unsustainable. Therefore, the impugned order regarding re-classification of the impugned goods is unsustainable and the classification declared by the appellant is upheld. Consequently, the

demand of differential duty along with interest and imposition of penalty are set aside.

18. Accordingly, the impugned order is set aside, and the appeal is allowed with consequential relief, if any, as per law.

(Order was pronounced in Court on 07.07.2026)

(P. A. AUGUSTIAN)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)

Sasi