

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH - COURT No. III

Excise Appeal No.42588 of 2014

(Arising out of Order-in-Appeal No.128/2014 dated 28.08.2014 passed by
Commissioner of Central Excise, Madurai)

Polyspin Exports Ltd.,
No.1 Railway Feeder Road,
Cholapuram South,
Rajapalayam – 626 139.

..... Appellant

VERSUS

Commissioner of CGST & C. Ex, Tirunelveli
Central Revenue Building, Tractor Street,
NGO-A Colony, Tirunelveli – 627 007.

.... Respondent

APPEARANCE :

Shri. M.N. Bharathi, Advocate, for the Appellant

Shri. M. Selvakumar, Authorised Representative for the Respondent

CORAM :

HON'BLE MS. SULEKHA BEEVI.C.S., MEMBER (JUDICIAL)
HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

FINAL ORDER No.40814/2024

DATE OF HEARING : 01.07.2024

DATE OF DECISION : 08.07.2024

Per Ms. Sulekha Beevi. C.S

The dispute involved in the present appeal is with regard to classification of HDPE/PP Woven Bags/Sacks and Flexible Intermediate Bulk Container (FIBC) bags.

2. The brief facts are that the appellant is a 100% EOU and registered with the Central Excise department. They are engaged in the manufacture of PP Strips, PP Woven Fabrics, HDPE/PP Woven Bags/Sacks, Flexible

Intermediate Bulk Container (FIBC) bags, paper bags and PP waste. The appellant cleared the final product for export and also made some DTA clearance. They import duty free raw material under Notification No.52/2003- Cus dated 31.03.2003 and procure indigenous raw materials without payment of duty under CT 3 in terms of Notification No.22/2003 –CE dated 31.03.2003.

3. Appellant classified goods in nature of PP Woven Fabric under 3926 90 99 and PP Woven FIBC bags under 3923 90 90. Later they filed revised application dated 25.04.2013 and revised the classification of above goods namely PP Woven FIBC Bags under CET Item 6305 32 00 and HDPE/PP Woven Bags/Sacks under Heading 3923 90 90. The department was of the view that these goods are classifiable under 3923 90 90 and 3923 29 90 respectively. Show cause notice dated 10.07.2013 was issued proposing to reclassify the goods as above. After due process of law, the original authority by order dated 31.10.2013 held that the final products namely PP woven, UV stabilized Flexible Intermediate Bulk Containers (FIBC) bags are classifiable under 3923 90 90 and HDPE/PP woven bags/sacks are classifiable under 3923 29 90. Against the order of the original authority, the appellant filed appeal before the Commissioner (Appeals) who upheld the same. Aggrieved by such order, the appellant is now before the Tribunal.

4. The Ld. Counsel Shri. M.N. Bharathi, appeared and argued for the appellant.

4.1 The appellant filed an application on April 25, 2013, seeking to reclassify the goods mentioned above and also to include HDPE/PP Woven

Bags/Sacks, as described below, by amending their registration certificate.

The Assistant Commissioner of Central Excise accordingly issued a revised registration certificate as below:-

SI.NO.	Name of the Commodity	Tariff item
1.	PP Strips	3920 20 20
2.	PP Woven Fabrics	3929 90 80
3.	PP Woven FIBC Bags	6305 32 00
4.	HDPE/PP Woven Bags/Sacks	3923 90 90
5.	Paper Bags	4319 30 00
6.	PP Waste	3915 90 10

4.2 Later the present show cause notice was issued. It is alleged in the show cause notice that the PP woven UV stabilized flexible intermediate bulk containers (FIBC) and the HDPE/PP Woven Bags/Sacks are incorrectly classified by the appellant under Tariff item 6305 32 00 and 3923 90 90, respectively. According to the department the FIBC bags should have to be classified under 3923 90 90. It is alleged that the appellant failed to consider the new eight-digit classification system for goods under the Tariff Act 1985, which came into effect on February 28, 2005, as per Notification No. 01/2005-C.E dated February 24, 2005. This system places all goods under a single chapter, starting with raw materials and ending with finished goods.

4.3 The appellant was asked to show cause as to why:-

- I. The PP woven UV stabilized Flexible Intermediate Bulk Containers (FIBC) and the HDPE/PP Woven Bags/Sacks manufactured and cleared by them should not be classified under tariff item 3923 90 90 and 3923 29 90 respectively and

II. The amended Registration Certificate No. AAACP9339CXM001 dated 26.04.2013 issued to them should not be revoked?

A. PP Woven UV stabilized Flexible Intermediate Bulk Containers (FIBC)

A.1 The appellant had filed detailed reply explaining the process of manufacturing of the impugned products.

i. Manufacturing Operations of FIBC are as follows: The PP granules are being extruded into tubular films and they are cut into flat films and then slit into strips and tapes. Tapes are wound in bobbins and they are manufactured into tubular fabrics. Such fabrics are either laminated or unlaminated. Then they are stitched into sacks of required shape and size. The four top corners of the sack are fitted with open end at the top and bottom to facilitate loading and unloading. Such manufactured sacks and bags are used for packing of goods and they are classifiable as Flexible Intermediate Bulk Containers.

A.2 Sub-heading Explanatory Note to Sub-heading 6305.32 provide that flexible intermediate bulk containers are usually made of polypropylene or polyethylene woven fabrics and generally have a capacity ranging from 250 kgs. to 3,000 kgs. They may have lifting straps at the four top corners and may be fitted with openings at the top and bottom to facilitate loading and unloading. They are generally used for packing, storage, transport and handling of dry, flowable materials."

A.3 Accordingly, the appellant classified this products under 6305 32 00 of CETA 1985. Extract from the Chapter sub heading 6305 is given below:

63.05 -Sacks and Bags, of a kind used for the packing of goods

6305.10 -Of jute or of other textile bast fibres of heading No. 53.03

6305.20 -Of cotton , - Of man-made textile materials

6305.32 -Flexible containers intermediate bulk

6305.33- Other, of polyethylene polypropylene strip or the like or

A.4 The item "Flexible Intermediate Bulk Containers" is specifically and consciously mentioned under Chapter sub heading 6305 32 00 thus covering the item in dispute under this heading. Whereas the department proposes to classify the item under Chapter heading 3923 which covers 'articles for conveyance of packing of goods and plastics, lids, caps' for the following reasons:

- * The department has taken the view that FIBC though woven does not cease to be made up of plastic material and do not cease to fall under chapter heading 3923.
- * The PP woven UV stabilized FIBCs are made out of Polypropylene or Polyethylene.
- * Used for packing storage, transport and handling of flowable materials.
- * As PP granules used in manufacture of PP strips, PP Fabrics and PP Sack are classifiable under Chapter 39 and PP strips, PP Fabrics used in manufacture of FIBC bags are classified under Tariff item 3920 20 20 and 3926 90 80 respectively, confirms classification of PP Strips and PP Fabrics under Chapter 39.

* Note 1(h) to Section XI of the First Schedule to the Tariff excludes articles covered under Chapter 39. The said note 1 (h) reads as under:-

"(h) woven, knitted or crocheted fabrics, felt or non wovens, impregnated, coated covered or laminated with plastics, or articles , or articles thereof, of Chapter 39".

A.5 The above would show that the department has not considered the specific heading 6305 32 00 wherein the item has been specifically covered, whereas they have relied on the Section note 1 (h) to Section XI.

In this context it would be relevant to refer to the explanation given under HSN which is discussed below:-

Under the chapter heading No. 3923, the chapter note in HSN specifically excludes Flexible Intermediate Bulk Containers. The extract of the chapter note is given below:

"The heading excludes, inter alia, household articles such as dustbins, and cups that are used as tableware or toilet articles and do not have the character of containers for the packing or conveyance of goods, whether or not sometimes used for such purpose (heading 39.24), containers of heading 42.02 and flexible intermediate bulk containers of heading 63.05"

A.6 Further the note 1 (h) to Chapter 3923 has to be read with the sub-heading Explanatory note to sub-heading 6523 which is as below:-

"Flexible Intermediate Bulk Containers are usually made of Polypropylene or polyethylene woven fabrics and generally have a capacity ranging from 250Kg to 3,000 Kg. They may have lifting straps at the four top corners and may be fitted with openings at the top and bottom to facilitate loading

and unloading. They are generally used for packing, storage, transport and handling of dry, flowable materials."

A.7 The department has relied on the Board Circular No.42/2011 dated 22.09.2011. the Circular reads as under:

"There has been a dispute regarding classification of FIBC (Flexible intermediate bulk containers). It has been represented that the field formations are classifying the FIBCs under Chapter 39 whereas the FIBC finds a specific mention under tariff item 630502 of the drawback schedule and the exporters are being denied drawback mentioned against the heading 630502 in the Drawback Schedule. It is hereby clarified that FIBCs which are made of manmade textile material would be classifiable under drawback tariff item 6305 02. FIBCs which are big or bulk bags or super sacks made of polymers of ethylene and other plastic material would however, be classifiable under chapter 39 of the drawback schedule".

A.8 It is submitted by the Ld. Counsel that the Hon'ble jurisdictional High Court in the case of Karur KCP Packaging's Ltd. Vs. Commissioner of Customs, Tuticorin 2015 (317) ELT 453 (Mad) had occasion to consider the application of the said Circular had held that FIBC would be classifiable under ITC (HS) 63 and not under ITC (HS) 39.

A.9 For the above reasons, the item viz. Flexible Intermediate Bulk Containers has been correctly classified by appellant under heading 6305.32 and the order directing to classify the item under heading 3923 is not to be accepted.

B. HDPE/PP Woven Bags/Sacks

It is submitted that the allegation in the Show Cause Notice that HDPE/PP Woven Bags/Sacks is classifiable under 3923 29 90 is not sustainable. The issue is covered by RAJ PACK WELL LTD Vs. UNION OF INDIA 1990 (50) E.L.T. 201 (M.P). It is prayed that the appeal may be allowed.

5. The Ld. AR Shri. M. Selvakumar, appeared and argued for the department. It is submitted that with regard to the classification of PP, woven, FIBC bags, initially the appellant classified the same under Central Excise Tariff Item No. 3923 90 90 and later they revised their registration certificate reclassifying the items under heading 6305 32 00. The raw materials used for manufacture of PP, woven, FIBC bags is polypropylene granules falling under Central Excise Tariff Item No. 3923 90 90 and therefore FIBC bags which are finished products made of raw materials falling under Chapter 39 cannot be classified under Chapter 63. According to the scheme of the Act, the finished goods cannot be taken out of the chapter where the raw materials are included for the purpose of classification. The FIBC bags which are made of polymers of ethylene, other plastic material has to be classified under Chapter 39 of the drawback schedule as per Board Circular.

6. With regard to the classification of HDPE/PP woven bags/sacks, it is submitted by the Ld. AR, that the raw material used for manufacture of these finished products is HDPE granules. The Tariff Heading No.3923 covers the 'articles for conveyance of packing of goods and plastics, stoppers, lids, caps and other closures of plastics'. The chapter subheading

covers 'sacks and bags (including cones), other plastics'. Therefore, Tariff item No. 3923 29 90 would be applicable to HDPE/PP woven bags and sacks. It is submitted that the impugned order does not call for any interference. The Ld. AR prayed that the appeal may be dismissed.

7. Heard both sides.

8. The issues is to be decided is the classification of (i) PP woven FIBC bags and (ii) HDPE/PP woven bags/sacks.

PP woven FIBC bags

9. According to the appellant, these are classifiable under 6305 32 00 whereas the department has classified it under 3923 90 90. For better appreciation, the Tariff Headings are reproduced as under:-

-----Left blank-----

Chapter 39		Plastics and articles thereof		637
3921 90 23	--- Rigid, metallised	kg.	12%	
3921 90 24	--- Flexible, metallised	kg.	12%	
3921 90 25	--- Rigid, laminated.	kg.	12%	
3921 90 26	--- Flexible, laminated.	kg.	12%	
3921 90 29	--- Other	kg.	12%	
	--- <i>Of regenerated cellulose :</i>			
3921 90 31	--- Rigid, lacquered	kg.	12%	
3921 90 32	--- Flexible, lacquered.	kg.	12%	
3921 90 33	--- Rigid, metallised	kg.	12%	
3921 90 34	--- Flexible, metallised	kg.	12%	
3921 90 35	--- Rigid, laminated.	kg.	12%	
3921 90 36	--- Flexible, laminated.	kg.	12%	
3921 90 39	--- Other	kg.	12%	
	--- <i>Other :</i>			
3921 90 91	--- Rigid, lacquered	kg.	12%	
3921 90 92	--- Flexible, lacquered.	kg.	12%	
3921 90 93	--- Rigid, metallised	kg.	12%	
3921 90 94	--- Flexible, metallised	kg.	12%	
3921 90 95	--- Rigid, laminated.	kg.	12%	
3921 90 96	--- Flexible, laminated.	kg.	12%	
3921 90 99	--- Other	kg.	12%	
3922	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics			
3922 10 00	- Baths, shower-baths, sinks and wash basins	kg.	12%	
3922 20 00	- Lavatory seats and covers.	kg.	12%	
3922 90 00	- Other	kg.	12%	
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics			
	- <i>Boxes, cases, crates and similar articles :</i>			
3923 10	--- Plastic containers for audio or video cassettes, cassette tapes, floppy disk and similar articles	kg.	12%	
3923 10 10	--- Watch-box, jewellery box and similar containers of plastics	kg.	12%	
3923 10 20	--- Insulated ware	kg.	12%	
3923 10 30	--- Packing for accommodating connectors	kg.	12%	
3923 10 90	--- Other	kg.	12%	
	- <i>Sacks and bags (including cones) :</i>			
3923 21 00	- Of polymers of ethylene	kg.	12%	
3923 29	- <i>Of other plastics :</i>			
3923 29 10	--- Of poly (vinyl chloride).	kg.	12%	
3923 29 90	--- Other	kg.	12%	
3923 30	- <i>Carboys, bottles, flasks and similar articles :</i>			
3923 30 10	--- Insulated ware	kg.	12%	
3923 30 90	--- Other	kg.	12%	
3923 40 00	- Spools, cops, bobbins and similar supports	kg.	12%	
3923 50	- <i>Stoppers, lids, caps and other closures :</i>			
3923 50 10	--- Caps and closures for bottles	kg.	12%	
3923 50 90	--- Other	kg.	12%	
3923 90	- <i>Other :</i>			
3923 90 10	--- Insulated ware	kg.	12%	
3923 90 20	--- Aseptic bags	kg.	12%	
3923 90 90	--- Other	kg.	12%	
3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics			
3924 10	- <i>Tableware and kitchenware :</i>			

Chapter 63		Made up textile articles		792
6304 92 60	--- Towels, other than terry towel	u	12%	
6304 92 70	--- Mosquito nets	u	12%	
	¹ --- Cushion covers :			
6304 92 81	--- Of Handloom	u	12%	
6304 92 89	--- Other	u	12%	
	--- Other furnishing articles :			
6304 92 91	--- Of Handloom	u	12%	
6304 92 99	--- Other	u	12%	
6304 93 00	--- Not knitted or crocheted, of synthetic fibres	u	12%	
6304 99	--- Not knitted or crocheted, of other textile material :			
6304 99 10	--- Silk cushion covers	u	12%	
	¹ --- Other :			
6304 99 91	--- Of silk, Handloom	u	12%	
6304 99 92	--- Of wool, Handloom	u	12%	
6304 99 99	--- Other	u	12%	
6305	Sacks and bags, of a kind used for the packing of goods			
6305 10	- Of jute or of other textile bast fibres of heading 5303 :			
6305 10 10	--- Jute bagging for raw cotton	kg.	12%	
6305 10 20	--- Jute corn (grains) sacks	kg.	12%	
6305 10 30	--- Jute hessian bags	kg.	12%	
6305 10 40	--- Jute sacking bags	kg.	12%	
6305 10 50	--- Jute wool sacks	kg.	12%	
6305 10 60	--- Plastic coated or paper cum polythene lined jute bags and sacks	kg.	12%	
6305 10 70	--- Paper laminated hessian jute	kg.	12%	
6305 10 80	--- Jute soil savers	kg.	12%	
6305 10 90	--- Other	kg.	12%	
6305 20 00	- Of cotton	kg.	12%	
	- Of man-made textile materials :			
6305 32 00	--- Flexible intermediate bulk containers	kg.	12%	
6305 33 00	--- Other, of polyethylene or polypropylene strip or the like	kg.	12%	
6305 39 00	--- Other	kg.	12%	
6305 90 00	- Of other textile materials	kg.	12%	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods			
	- Tarpaulins, awnings and sunblinds :			
6306 12 00	--- Of synthetic fibres	kg.	12%	
6306 19	--- Of other textile materials :			
6306 19 10	--- Jute tarpaulins (including DW tarpaulin)	kg.	12%	
6306 19 20	--- Blinds or awnings of coir	kg.	12%	
6306 19 30	--- Venetian or Austrian blinds	kg.	12%	
6306 19 90	--- Other	kg.	12%	
	- Tents :			
6306 22 00	--- Of synthetic fibres	kg.	12%	
6306 29	--- Of other textile materials :			
6306 29 10	--- Of jute	kg.	12%	
6306 29 90	--- Other	kg.	12%	
6306 30 00	- Sails	kg.	12%	
6306 40 00	- Pneumatic mattresses	u	12%	
6306 90	- Other :			
6306 90 10	--- Of cotton	kg.	12%	
6306 90 90	--- Of other textile materials	kg.	12%	

10. The manufacturing operation of FIBC jumbo bags as put forward by the appellant is as under: -

The PP granules are being extruded into tubular films of width 2.5 mm approx. (which is less than 5 mm). These tapes are then woven into sheets of fabrics. Such fabrics are either laminated or un-laminated and they are cut into size, stitched and printed according to consumer's requirement.

The four top corners of the sack are fitted with open end at the top and bottom to facilitate loading and unloading. Such manufactured bags and sacks are used for packing of goods which are rather too heavy. These are usually made of polypropylene or polyethylene woven fabrics and have the capacity to hold 250 kilograms to 3000 kilograms. Chapter Heading 6305 32 00 specifically mentions 'flexible intermediate bulk containers'. The explanation given under HSN has been already reproduced above.

11. The department has sought to classify the above item under chapter heading 3923 mainly on the basis of Note 1 (h) to Section XI.

12. Since flexible intermediate bulk containers (FIBC) bags find special mention under chapter heading 6305 32 00 we are of the opinion that the heading which provides most specific description has to be preferred. This product would merit classification under 6305 32 00 as adopted by appellant.

13. The Ld. Counsel has adverted to the decision in the case of Karur KCP Packages Limited versus Commission of Customs, Tuticorin 2015 (317) TMT 453 (Madras). The Hon'ble High Court considered the Board Circular with regard to drawback on these items and held that Flexible Intermediate Bulk Containers (FIBC) bags would fall under chapter ITC (HS) Code 63 and not under ITC HS Code 39. The impugned order has relied upon the drawback circular to hold that the goods fall under chapter heading 39. The relevant paragraph of the decision of the Hon'ble High Court in the above case reads as under :-

7. Heard the learned counsel for the parties and perused the materials available on record.

8. Admittedly, the question is whether the goods exported under the classification of CETSH 6305 32 00 shall be re-classified under CETH 3923 29 90. No doubt, the lower authority/Assistant Commissioner of Central Excise & Service Tax, Karur, disagreeing with the case of the petitioner imposed a penalty of Rs. 5,000/- under Rule 27 of the Central Excise Rules, 2002 for contravention of rule 6 of the Central Excise Rules, 2002, but the matter was not ended as the petitioner took up the matter before the Commissioner of Customs and Central Excise (Appeals) Tiruchirappalli, who setting aside the order passed by the lower authority also waived the penalty of Rs. 5,000/- holding that FIBC manufactured by the petitioner/appellants are to be classified under CETH 6305 32 00. Subsequently, while dealing with the contentions advanced by both parties, the Commissioner of Customs (Appeals), Chennai, by adverting to another order passed by the CESTAT in the case of *TPI India Ltd. v. CCE, Mumbai II* reported in [2005 \(189\) E.L.T. 311](#) (Tri.-Mum.) has held in favour of the petitioner stating that the Flexible Intermediate Bulk Container would fall under Chapter heading 6305 32 00. It is necessary to extract paragraphs 5.4, 5.5, 6 and 7 of the order passed by the Commissioner of Customs (Appeals), Chennai, which as under :-

“5.4. The above case law is squarely applicable to the case in hand in as much as Flexible Intermediate Bulk Containers has been specifically covered under sub-heading 6305 32 00. Further, the said classification has been confirmed by the Hon’ble CESTAT in the case of *TPI India Ltd. v. CCE, Mumbai II* reported in [2005 \(189\) E.L.T. 311](#) (Tri.-Mum.) which has held that articles of such as Kraftlined bags and Flexible Intermediate Bulk Containers fall under Chapter 63 while deciding the issue of classification of goods between 63.05 & 39.23.

5.5 Apart from the above facts and discussions, it may not be out of place to mention that when the department itself sought to re-classify the impugned item under Chapter heading 6305 32 00, it is illogical to challenge the orders of the Lower Adjudicating Authority to bring back the same item under Chapter 39 which was challenged by issuing Show Cause Notices.

6. In view of the above I hold that the Flexible Intermediate Bulk Containers being manufactured and cleared by the respondents would fall under Chapter heading 63053200 and hence I set aside the 4 appeals filed by the department and an appeal filed by the appellant mentioned against Sl. No. 5 shown above.

7. The appeals are dismissed.”

9. Apart from the above, the issue also has been decided by the Director General of Foreign Trade, Udyog Bhawan, classifying that Flexible Intermediate Bulk Containers are covered under ITC (HS) Code 63 and not under ITC (HS) Code 39. The Ministry of Finance (Department of Revenue) Central Board of Excise & Customs, New Delhi, in Circular No. 42/2011-Cus., dated 22-9-2011, F. No. 609/82/2011-DBK, also has settled the dispute regarding the classification of FIBC by bringing it under Chapter 63, therefore, this Court has no hesitation to allow the prayer made by the petitioner.

10. In view of the above, a Mandamus is issued directing the 3rd respondent to settle and release the pending balance duty drawback claim amount entitled to the petitioner for the period 18-2-2010 to 24-9-2010 in the light of the Notification No. 103/2008-Customs, dated 29-8-2008 issued by the Government of India, Ministry of Finance and as per the decision of DGFT Committee Meeting No.

17/AM-14, dated 25-7-2013, within a period of two weeks from the date of receipt of a copy of this order. Needless to mention that in the event of success by the respondents before the CESTAT in the pending appeal, it is always open to the respondents department to take recourse under rule 16 of the Customs Central Excise Duties Service Tax Drawback Rules, 1995.

11. The writ petition is allowed accordingly. No costs. Consequently, connected miscellaneous petition is closed.

HDPE/PP Woven sacks

14. The appellant has classified these items under Chapter Heading 3923 90 90 whereas department is of the view that the goods fall under Chapter Heading 3923 29 90. The relevant Chapter Heading has already been reproduced above. These sacks are articles of plastics. The HDPE granules are used as raw materials for manufacture of woven sacks. The process involves manufacture of HDPE tapes/strips first. On perusal of the Tariff Heading reproduced above, we find that Tariff Heading 3923 covers 'Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastic'. The case of the appellant is that the goods fall under 3923 90 90 which follows the heading corresponding to aseptic bags. It is explained that these bags are used for carrying food items and therefore would fall under the category of aseptic bags. The appellant has not been able to establish any process undertaken to make the bags aseptic. It is not established that these bags are in any nature or in any manner made aseptic so as to make the bags protective from bacteria or other micro-organisms. The bags being made of plastics, it would be more appropriate to classify under 3923 29 90 as to the nature of its raw material. The decision in the case of Raj Pack Well Ltd., (supra) had analysed as to whether HDPE bags would fall under 5406 90 or 3923 90. It was held that the HDPE sacks fall under 3923 90.

15. We therefore hold that the product HDPE/PP Woven Bags fall under 3923 90 90 as classified by the department.

16. It requires to be stated that even though there is a dispute to classification of these products the implication of duty is nil as all the goods are subject to 12% duty.

17. In the result the impugned order is modified to the extent of classifying the PP Woven FIBC bags under 6305 32 00 and HDPE/PP Sacks under 3923 29 90. The appeal is partly allowed in above terms with consequential reliefs, if any.

(Order pronounced in the open court on 08.07.2024)

(VASA SESHAGIRI RAO)
Member (Technical)

(SULEKHA BEEVI. C.S)
Member (Judicial)