CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

Customs Appeal No. 51867 of 2023

[Arising out of the Order-in-Appeal No. CC/(A) CUS/NCH/D-1/ACC IMP/526-4716/2022-2023 dated 22.09.2022 passed by the Commissioner of Customs (Appeals), New Customs House, New Delhi]

M/s Samsung India Electronics Pvt Ltd …… **Appellant**
B-1, Sector 81, Phase-II,
Noida, Uttar Pradesh-201305

VERSUS

Commissioner of Customs, …..**Respondent**
Air Cargo Complex (Import)
New Customs House,
Near IGI Airport, New Delhi-110 037

APPEARANCE:
Shri B.L. Narasimhan, Advocate for the Appellant
Shri Nagendra Yadav, Authorized Representative of the Department

CORAM :
HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P. V. SUBBA RAO, MEMBER (TECHNICAL)

Date of Hearing/ Decision: February 20, 2024

FINAL ORDER NO. 51903/2024

JUSTICE DILIP GUPTA

This appeal seeks the quashing of the order dated September 22, 2022 passed by the Commissioner of Customs (Appeals)[1] by which the assessment of the Bills of Entry under Customs Tariff Item[2] 3920 99 99 of the First Schedule to the Customs Tariff Act, 1975[3], instead of CTI 8517 70 90 as claimed by the appellant, was upheld and the appellant was directed to deposit the differential amount of customs duty.

2. The appellant is an importer of battery cover, front cover, back cover and middle cover of mobile phones. It classified the covers

1 the Commissioner (Appeals)
2 CTI
3 the Tariff Act

under CTI 8517 70 90 of the Tariff Act. According to the Department, the covers are classifiable under CTI 3920 99 99 of the Tariff Act.

3. This issue was examined in the case of the appellant itself at length by a Division Bench of the Tribunal in Customs Appeal No. 50484 of 2021 (**M/s Samsung India Electronics Pvt. Ltd. vs Principal Commissioner of customs, New Delhi**) which was decided on December 20, 2023 and it was held that the rejection of the classification of the front cover, middle cover and back cover of mobile phones under CTI 8517 70 90 of the Tariff Act was not correct and the said goods could also not be re-classified under CTI 3920 99 99.

4. The aforesaid decision of the Tribunal was followed by a Division Bench of the Tribunal in Customs Appeal No. 50782 of 2021 (**M/s Vivo Mobile India Pvt. Ltd. vs Principal Commissioner of Customs, New Delhi**) connected with six other appeals decided on February 09, 2024.

5. For the reasons stated by the Division Benches of the Tribunal in the aforesaid Customs Appeals, the order dated September 22, 2022 passed by the Commissioner (Appeals) cannot be sustained and is set aside with consequential relief(s). The appeal is, accordingly, allowed.

(Order dictated in the open court)

(JUSTICE DILIP GUPTA)
PRESIDENT

(P. V. SUBBA RAO)
MEMBER (TECHNICAL)

Diksha