

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH-COURT NO. 1

CUSTOMS APPEAL NO. 51713 OF 2023

[Arising out of Order in Appeal No. CC(A)/CUS/D-II/PREV/1063/2022-23 dated 10.11.2022 passed by the Commissioner of Customs (Appeals), New Delhi]

M/S U. S. METAL PRODUCTS,

.....APPELLANT

Plot No. 78, 79, 79A,
Sector-5, SIDCUL,
Haridwar-249403, Uttarakhand

Vs.

**COMMISSIONER OF CUSTOMS(PREVENTIVE)-
NEW DELHI**

.....RESPONDENT

New Customs House,
Near IGI Airport, New Delhi-110037

Appearance:

Present for the Appellant : Shri Rakshit Verma, Advocate

Present for the Respondent: Shri Rajesh Singh, Authorised Representative

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

HON'BLE MR. P. V. SUBBA RAO, MEMBER (TECHNICAL)

FINAL ORDER NO. 50503 /2025

DATE OF HEARING/DECISION : 08/04/2025

JUSTICE DILIP GUPTA

The order dated 10.11.2022 passed by the Commissioner of Customs (Appeals) rejecting the classification of MCPCB under Customs Tariff Item No. 85340000 and re-classifying them under Customs Tariff Item No. 94054090 has been assailed in this appeal.

2. Shri Rakshit Verma, learned counsel for the appellant submits that the issue involved in this appeal is covered by a decision of this Tribunal in **Principal Commissioner of Customs, New Delhi (Preventive) vs. Havells India Ltd.**¹. The Division Bench of this Tribunal held that in MCPCB

1 Customs Appeal No. 51766 of 2022 decided on 02.01.2025

should be classifiable under Customs Tariff Item No. 85340000 and not under Customs Tariff Item No. 94059900, as claimed by the department.

3. Learned authorized representative appearing for the department, however, supported the impugned order and has contended that it does not call for any interference in this appeal.

4. A perusal of the order passed by the Division Bench in **Havells India** clearly shows that MCPCB imported by the appellant would classify merit classification under Customs Tariff Item No. 85340000. The relevant paragraph 5 of this decision is reproduced below:

"5. We find that the issue arising out of the present dispute is no more res integra in view of various orders passed by this Tribunal on identical set of facts. Since the Tribunal has taken the view that the product in question i.e., MCPCB should be classifiable under Tariff Item 8534 0000, different view cannot be taken to sustain classification of the same goods under Tariff Item 9405 9900, as claimed by the Revenue. The orders passed by the Tribunal on the issue are as under:

- i. Crompton Greaves Consumer Electricals Ltd vs. Commissioner of Customs (NS-V) [2022 (9) TMI 1130 CESTAT MUMBAI]
- ii. Crompton Greaves Consumer Electricals Ltd. vs. Commissioner of Customs (NS-V) [Final Order No. A/86026-86065/2023 dated 28th June 2023].
- iii. Halonix Technologies Pvt Ltd v. Commissioner of Customs (NS-V) [Final Order No. A/86137-86140/2023 dated 13th July 2023]."

5. For the reasons stated in the aforesaid decision of the Tribunal, the impugned order dated 10.11.2022 cannot be sustained and is set aside. The appeal is, accordingly, allowed.

(order dictated and pronounced in open court)

(JUSTICE DILIP GUPTA)
PRESIDENT

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