

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

CUSTOMS APPEAL NO. 50100 OF 2024

(Arising out of Order-in-Original No. 29/2023/VCG/Pr.Commr/ICD-Import/TKD dated 15.09.2023 passed by the Principal Commissioner of Customs, ICD, TKD, Import, New Delhi)

Principal Commissioner of Customs (Import) Appellant

Inland Container Depot
Tughlakabad
New Delhi

VERSUS

M/s Globus Infocom Limited

..... Respondent

A-66, Sector-4, Noida
Gautam Buddha Nagar
Uttar Pradesh – 201 301

APPEARANCE:

Shri Manish Kumar Shukla, authorised representative of the department
Shri Amit Jain, advocate for the respondent

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

FINAL ORDER NO. 50975/2025

DATE OF HEARING/DECISION : July 01, 2025

JUSTICE DILIP GUPTA :

The order dated September 15, 2023 passed by the Principal Commissioner of Customs, ICD (Import) TKD, New Delhi¹ dropping the proceedings initiated against the respondent by show cause notice dated December 29, 2020 has been assailed in this appeal that has been filed by the department.

2. The issue that arises for consideration in this appeal is whether TWB-E65 Hitevision 65" LED Display for ADP Machine (VDU),

TWB-UBC75 Hitevision 75" LED Display for ADP Machine (VDU), TWB-UBC86 Hitevision 86" LED Display for ADP Machine (VDU) should be classified under Customs Tariff Item² 8471 41 90 as claimed by the respondent, which claim has been confirmed by the Principal Commissioner in the impugned order, or under CTI 8528 59 00 as contended by the department.

3. This issue was considered at length by this Bench of the Tribunal in **Ingram Micro India Pvt. Ltd. vs Principal Commissioner of Customs (Import), New Delhi**³ and it was held that the goods would merit classification under CIT 8471 41 90 as claimed by the respondent of this appeal and not under CIT 8528 52 00 as claimed by the department, though in the present appeal the department has claimed the classification under CTI 8528 59 00.

4. This decision of the Tribunal was cited before the Principal Commissioner, but after having noted so, the Principal Commissioner has recorded his own finding that the product imported by the respondent would merit classification under CTI 8471 41 90. This finding of the Principal Commissioner is in accordance with the decision of the Tribunal rendered in **Ingram Micro**.

5. The grounds of appeal do not distinguish the decision of this Tribunal in **Ingram Micro** nor do they contest the findings recorded by the Principal Commissioner, but what has prevailed upon the department to file this appeal is recorded in paragraph 14 of the memorandum of appeal which is reproduced below :

² CTI
³ (2023) 2 Centax 62 (Tri.-Del)

"14. Further, the Office of the Commissioner of Customs, Chennai-II(Import) has issued a Note vide F.No. CUS/APR/ASS/2912/2023-GR 5 Date: 04-08-2023 wherein it has been directed that the Interactive Flat Panels or IFPs needs to be classified under CTI 8528 5900 instead of CTI 8471 4090 until the outcome of an appeal filed against the CAAR ruling CAAR/Mum/ARC/03/2023 dated 31.01.2023, CAAR/Mum/ARC/15/2022 dated 03.06.2022 of CAAR, Mumbai in the case of applications filed by M/s Compuage Infocom Ltd., Mumbai and to the Ruling No. CAAR/Del Supertron/10/2023 dated 09.05.2023 of CAAR, New Delhi in the case of applications filed by M/s. Supertron Electronics Pvt. Ltd., Kolkata, wherein Interactive Flat Panels or IFPs were ordered to be classified under CTI 8471 4190.

In view of the above, the impugned goods merit classification under CTH 85285900 and not under CTH 8471 41 90."

6. A perusal of the aforesaid paragraph 14 would indicate that it is the note dated August 04, 2023 issued by the Office of the Commissioner of Customs, Chennai-II (Import) that had directed that Interactive Flat Panels should be classified under CTI 8528 59 00 instead of CTI 8471 40 90 (though it should be CTI 8471 41 90) until the outcome of the appeal filed against the Ruling of the Customs Authority for Advance Rulings dated January 31, 2023 while deciding the application filed by M/s Compuage Infocom Ltd., Mumbai that has prevailed over the Committee of Chief Commissioner of Customs in the review order for filing of the appeal.

7. This note reveals that the Ruling of the Customs Authority for Advance Rulings was in favour of the assessee and merely because an appeal had been filed by the Department against the said Ruling, the Commissioner of Customs, Chennai-II (Import) directed that the

goods should not be classified under CTI 8471 4090. The Committee of Chief Commissioners of Customs considered it appropriate to rely upon the order of the Commissioner of Customs in the review order rather than the order of the Tribunal covering the same issue in the matter of **Ingram Micro**.

8. The aforesaid facts have been stated to highlight how an absolutely frivolous appeal has been filed by the Department.

9. The appeal, therefore, deserves to be dismissed and is dismissed.

(Dictated & pronounced in open Court)

(JUSTICE DILIP GUPTA)
PRESIDENT

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