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

CUSTOMS APPEAL NO. 54706 OF 2023

[Arising out of Order-in-Appeal No. CC(A) CUS/D-II/ICD/TKD/1339/2022-23 dated 17.01.2023 passed by the Commissioner of Customs (Appeals) New Customs House, New Delhi]

COMBA TELECOM INDIA PRIVATE LIMITED **.....APPELLANT**

G-4, Ground Floor,
Gautam Buddha Nagar,
Sector 63, Noida,
Uttar Pradesh 201301

VERSUS

PRINCIPAL

COMMISSIONER OF CUSTOMS (IMPORT) - NEW DELHI **......RESPONDENT**

Inland container depot
Tughlakabad
New Delhi

WITH

CUSTOMS APPEAL NO. 54707 OF 2023

[Arising out of Order-in-Appeal No. CC(A) CUS/D-II/ICD/TKD/1272/2022-23 dated 27.12.2022 passed by the Commissioner of Customs (Appeals) New Customs House, New Delhi]

COMBA TELECOM INDIA PRIVATE LIMITED **.....APPELLANT**

G-4, Ground Floor,
Gautam Buddha Nagar,
Sector 63, Noida,
Uttar Pradesh 201301

VERSUS

PRINCIPAL

COMMISSIONER OF CUSTOMS (IMPORT)- NEW DELHI **......RESPONDENT**

Inland container depot
Tughlakabad
New Delhi

AND

CUSTOMS APPEAL NO. 50874 OF 2024

[Arising out of Order-in-Original No. 31/2024/VCG/PR COMMR/ICD/IMPORT/TKD dated 12.04.2024 passed by the Principal Commissioner of Customs, Inland Container Depot, (Import), Tughlakabd, New Delhi]

COMBA TELECOM INDIA PRIVATE LIMITED .....**APPELLANT**
G-4, Ground Floor,
Gautam Buddha Nagar,
Sector 63, Noida,
Uttar Pradesh 201301

VERSUS

PRINCIPAL COMMISSIONER OF CUSTOMS- NEW DELHI ......**RESPONDENT**
Inland Container Depot (Import)
Tughlakabad, New Delhi-110020

Appearance:

Shri Ajinkya Mishra and Shri Avneet Tiwari, Advocates for the Appellant

Shri Nikhil Mohal Goyal and Shri M.K. Shukla, Authorised Representatives for the Respondent

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

FINAL ORDER NO'S. 51588-51590 /2025

DATE OF HEARING/DECISION : 30/09/2025

JUSTICE DILIP GUPTA

1. The issue involved in all the aforesaid three customs appeals is as to whether the antennas for base station imported by M/s Comba Telecom India Pvt. Ltd.[1] are classifiable as parts of a base station under Customs Tariff Item[2] 8517 70 90 as claimed

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1 **the appellant**
2 **CTI**

by the appellant or as machine of the equipment for reception, conversion and transmission of data under CTI 8517 62 90 as claimed by the department. In all the three appeals, the appellant has sought quashing of the orders passed by the Commissioner (Appeals)/ adjudicating authority denying the classification of the antennas under CTI 8517 70 90.

2. It is pointed out by Shri Ajinkya Mishra, learned counsel for the appellant assisted by Shri Anveet Tiwari, that this issue stands decided in favour of the appellant by a division bench decision of the Tribunal in **Commissioner of Customs (Import), Mumbai** vs. **Reliance Jio Infocom Ltd.**[3] which decision was subsequently followed by the Chennai Bench of the Tribunal in **Reliance Jio Infocomm Ltd.** vs. **Commissioner of Customs (Air Cargo), Chennai**[4]**.**

3. This statement has not been denied by the learned authorized representative appearing for the department, but he has stated that against the decision of the Mumbai Tribunal in **Reliance Jio Infocomm**, the department has filed an appeal before the Supreme Court which is pending.

4. In **Reliance Jio Infocomm**, the division bench of the Tribunal in the context of classification of antenna imported for base transmission station, after considering the scope of the

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3 [2019] 112 taxman.com 291 (Mumbai-CESTAT) decided on 06.11.2019

4 2022(2)TMI 967-CESTAT CHENNAI

competing entries and its applicability to imported goods in question, recorded the following finding:

> "51. In the result, the correct classification of the, Antenna for base station is under sub-heading 85177090 as "parts". Since, the main issue of classification has been addressed, the other ancillary/alternative submission/issues on the eligibility of various exemption notifications issued in support of the classification of the said goods, becomes more of academic, hence not analysed. Consequently, the Revenue's Appeals are being devoid of merit accordingly rejected."

5. This decision was followed by the Chennai Bench of the Tribunal in **Reliance Jio Infocomm**.

6. For the reasons recorded in the decision of the Mumbai Bench of the Tribunal in **Reliance Jio Inforcomm,** it has to be held that the appellant was justified in classifying the antennas for base station under CTI 8517 70 90 as part of the base station.

7. The impugned orders classifying the antennas under CTI 8517 60 90 cannot, therefore, be sustained and are set aside. All the three appeals are, accordingly, allowed.

(Order dictated and pronounced in open court)

(JUSTICE DILIP GUPTA)
PRESIDENT

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

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