

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

CUSTOMS APPEAL NO. 51260 OF 2025

[Arising out of the Order-in-Original No.04-COMMR-VC-DEWCON-ICD-PPG-2025-26 dated 19.05.2025 passed by Commissioner (Appeals), Patparganj]

DEWCON INDUSTRIES

Village Kirpalpur, Opposite Hindustan
Unilever, Nalagarh,
Solani, Himachal Pradesh-174101

Appellant

Vs.

**COMMISSIONER OF CUSTOMS-
PATPARGANJ**

ICD Patparganj & Other ICDs,
Delhi-110096

Respondent

Appearance:

Present for the Appellant : Shri Kaushal Jaisalmeria and Shri Anurag Kapur,
Advocates

Present for the Respondent: Shri M.K.Shukla, Authorised Representative

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

Date of Hearing/Decision: **25/11/2025**

Final Order No. 51822/2025

JUSTICE DILIP GUPTA:

The issue involved in this appeal relates to classification of Metal Clad Printed Circuit Board. The appellant claims that it is classifiable under Customs Tariff Item 8534 00 00, while the department claims that it is classifiable under Customs Tariff Item 9405 99 10.

2. The issue is about eligibility of exemption under Serial No.22 of Notification dated 01.03.2005. This issue has been decided by a Division Bench of this Tribunal in **Principal Commissioner, Customs-New Delhi (Prev) vs. Havells India Ltd.**¹ and it has been held that the product would be classifiable under Custom Tariff Item No. 8534 00 00 and would, therefore, be eligible for the benefit of the Notification dated 01.03.2005. This decision has relied upon earlier decisions of the Tribunal on this issue. Subsequently, also various Benches of this Tribunal have decided this issue in favour of the assessee.

3. For the reasons stated in the Division Bench decision of this Tribunal in **Havells India**, the impugned order dated 19.05.2025 is set aside and the appeal is allowed.

(JUSTICE DILIP GUPTA)
PRESIDENT

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)

Archana

1. Custom Appeal No.51766 of 2022, dated 02.01.2025