

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
New Delhi

PRINCIPAL BENCH – COURT NO.4

Customs Appeal No.50423Of 2024

[Arising out of Order-in-original No. 12/2023-24 dated 25.08.2023 passed by the Principal Commissioner of Customs, New Delhi]

**Continental Automotive Brake Systems
India Private Limited**

Plot No. 179-180, Sector 5, IMT Manesar, Gurugram

...Appellant

VERSUS

**Principal Commissioner of Customs (Import)
New Delhi ACC**

Air cargo complex import, New Delhi

...Respondent

APPEARANCE:

Ms. Priyanka Rathi, Ms. Ashwini Chandrasekaran and Ms. Subhangi Gupta, Advocates for the Appellant

Shri Shiv Shankar, Authorized Representative for the Respondent

CORAM :

HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)
HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER No. 51930/2025

Date of Hearing:19.12.2025
Date of Decision:19.12.2025

C. J. MATHEW

In this appeal of M/s Continental Automotive Components (India) Private Ltd¹, against order² of Principal Commissioner of Customs, Air Cargo Complex (ACC), Delhi in which rate of duty corresponding to tariff item 8708 3000 of First Schedule to Customs Tariff Act, 1975 was held as more

¹ [erstwhile M/s Continental Automotive Brake Systems India Private Limited]

² [order-in-original no. 12/2023-24 dated 25th August 2023]

appropriate to the description than that corresponding to tariff item 9032 8910 of First Schedule to Customs Tariff Act, 1975, declared in bills of entry for import of 'electronic control units', valued at ₹ 1,59,54,73,161, between November 2017 and July 2021 with consequent liability of ₹ 5,27,14,808 under section 28 of Customs Act, 1962, along with applicable interest under section 28AA of Customs Act, 1962, and imposition of penalty of like amount under section 114A of Customs Act, 1962, the investigation commenced upon declaration filed under section 46 of Customs Act, 1962 *vide* bills of entry no. 4768595/22.07.2021 and no. 4767736/22.07.2021 and was subsequently expanded to encompass earlier imports.

2. According to Learned Counsel for appellant, the issue of classification of the impugned goods has since been settled by the Tribunal in *Continental Automotive Brake Systems India Pvt Ltd v. Commissioner of Customs Delhi [(2024) 17 Centax 479 (T)]* and nothing further remains for resolution in this dispute.

3. We have heard Learned Authorized Representative.

4. It is seen from the order of the Tribunal, in *reContinental Automotive Brake Systems India Pvt Ltd* holding that

29. In our considered view, neither the ABS nor the ESCS manufactured nor the ECU imported by the appellant can fit into Section Note 7 (b) by any stretch of imagination. Since Section Note 7 makes it explicit that CTH 9032 applies only to such goods which fall

under (a) or (b), ECU gets clearly excluded from CTH 9032 30. Learned counsel for the appellant also submitted that CTI 9032 89 10 being a more specific entry should prevail over the general entry of CTI 8708.99 00. He also submitted that CTI 9032 89 10, being the later entry should prevail over the earlier entry in the tariff.

31. These submissions would be relevant when there are two equally plausible competing entries. Since we have found that ECU clearly does not fall under CTI 9032 89 10, this submission does not help the appellant.

32. It is also to be noted that the appellant itself had been classifying ECU under CTI 8708 99 00 and according to the reply sent by the Deputy Commissioner to the appellant, other importers of ECU have also been classifying it under this item although there would be no estoppel against the appellant in claiming a different classification, if it can provide sufficient justification. In this case, we do not find any justification.'

the appropriate classification and rate of duty is in accordance with declaration made by appellant in the impugned bills of entry.

5. Respectfully following the decision *supra*, the impugned order is set aside to allow the appeal.

(AJAY SHARMA)
MEMBER (JUDICIAL)

(C J MATHEW)
MEMBER (TECHNICAL)

G.Y.