

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

CUSTOMS APPEAL NO. 50362 OF 2025

[Arising out of Order-in-Appeal No.CC-A-CUS-D-II-ICD-PPG-191-386-2024-25 dated 4.10.2024 passed by the Commissioner of Customs (Appeals), New Delhi]

MITSUBISHI ELECTRIC AUTOMOTIVE INDIA PVT LTD. APPELLANT

Plot No. 167-170, Sector 5, IMT Manesar
Gurgaon, Haryana 122050

Vs.

COMMISSIONER OF CUSTOMS RESPONDENT

Inland Container Depot
Patparganj
New Delhi

with

**C/50363/2025, C/50364/2025, C/50365/2025 C/50366/2025,
C/50367/2025, C/50368/2025, C/50369/2025 C/50370/2025,
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C/50417/2025, C/50419/2025, C/50420/2025, C/50422/2025,
C/50423/2025 C/50424/2025, C/50425/2025, C/50426/2025,
C/50427/2025, C/50428/2025, C/50429/2025, C/50430/2025,
C/50431/2025, C/50432/2025, C/50433/2025, C/50435/2025,
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**C/50502/2025, C/50504/2025, C/50505/2025, C/50506/2025
C/50507/2025, C/50508/2025, C/50509/2025, C/50510/2025
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C/50551/2025, C/50552/2025, C/50553/2025, C/50554/2025
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C/50559/2025, C/50560/2025, C/50561/2025, C/50562/2025
C/50563/2025, C/50564/2025 and C/50565/2025.**

Appearance:

Shri V. Lakshmikumaran, Ms. Jyoti Pal, Shri Ashwani Bhatia, and Ms. Anjali Gupta, Advocates for the Appellant

Shri Nikhil Mohan Goyal Authorised Representative for the Respondent

CORAM:

HON'BLE JUSTICE DILIP GUPTA, PRESIDENT

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

FINAL ORDER NO'S. 50420-50615 /2026

DATE OF HEARING: 23/03/2026

DATE OF DECISION: 30 /03/2026

P.V. SUBBA RAO

1. These 196 appeals have been filed by **M/s Mitsubishi Electric Automotive India Pvt. Ltd.¹** to assail the order-in appeal dated 04.10.2024² passed by the Commissioner of Customs (Appeals), New Customs House, New Delhi whereby he rejected 196 appeals filed by the appellant assailing the classification of the goods imported under 196 Bills of Entry filed from March 2022 to September 2022.

2. We have heard Shri V. Lakshmikumaran assisted by Ms. Jyoti Pal, Shri Ashwani Bhatia and Ms. Anjali Gupta learned counsels for

1 Appellant

2 Impugned order

the appellant and Shri Nikhil Mohan Goyal, learned authorized representative for the revenue and perused the records.

3. In the impugned order, the Commissioner (Appeals) upheld the classification of the **Electronic Power Steering- Electronic Control Unit³** imported by the appellant under **Customs Tariff Item⁴ 8708 94 00** and rejected the prayer of the appellant that they may be classified under **CTI 9032 90 00**. The appellant had filed 196 appeals assailing assessment of 196 Bills of Entry which were decided by the Commissioner (Appeals) in the impugned order.

4. Earlier, 127 appeals filed by the appellant on the same issue in respect of Bills of Entry filed from February 2018 and May 2021 were decided by this Tribunal by a Final Order dated 30.07.2024. The relevant paragraphs of this Final Order are reproduced below:

31. We are conscious that there are electronic instruments and apparatus which, though used in automobiles, are classifiable under Chapter 90. However, EPS-ECU is not an instrument or an apparatus but is a part of the power steering system. Merely because it is in the form of a PCB and other electronic components does not change it from a part of an automobile into an instrument or an apparatus. It is, in essence, a microprocessor with certain other parts which receives information from the speed and torque sensors and processes it and issues instructions to regulate the assistance provided by the power steering to the driver. **Therefore, in our considered view, EPS-ECU does not merit classification under CTI 9032 90 00.**

32. The first alternative claim of the appellant is CTI 8537 10 00 as "Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of CTH 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of 20 C/51294 OF 2022 & 126 others Chapter 90, and numerical control apparatus, other than switching apparatus of CTH 8517 of voltage not exceeding 1000 volts".

33. As discussed above, EPS-ECU is not designed for electricity distribution or electric control. It is a part of an automobile – specifically a part of the power steering system to decide how much assistance should be provided to the driver in steering. The mere fact

3 EPS-ECU

4 CTI

that it makes this determination and intervenes between the 12-volt car battery and a small motor does not, in our considered view does not make, EPS-ECU into an electrical board, panel, etc. We, therefore, find that EPS-ECU does not merit classification under CTI 8537 10 00.

34. The second alternative claim of the appellant is for the EPS-ECU to be classified under CTI 8543 70 99 as "Electrical machines and apparatus having individual functions, not specified or including elsewhere in this chapter- others".

35. We find that CTH 8543 covers various "electrical machines and apparatus having individual functions but not specified elsewhere in that Chapter". This includes, various specific electrical machines and apparatus such as particle accelerators, signal generators, machinery for electroplating, electrolysis, audio visual equipment. This CTH lists various types of machines and has a residual category 'Other' preceded by "---" (three dashes). Within this three dash 'Other' category are various equipment and machines each preceded by "----" (four dashes) such as radio frequency power amplifiers, beauty care equipment, audio visual stereo encoders, etc. and the last four dash category is CTI 8543 70 99 "----other". We do not find that EPS-ECU, which is essentially a part of an automobile specifically designed to be a part of power steering and which has no other function, can be classified in the general residual entry of electrical machines and equipment.

36. For all the above reasons, we find that EPS-ECU and its sub-assembly deserve to be classified and were correctly classified under CTI 8708 94 00. The impugned order insofar as this classification is concerned needs to be upheld. Classification of parts of EPS-ECU

37. According to the Revenue, parts of EPS-ECU are also parts (or child parts) of the power steering and hence they were correctly classified under CTI 8708 94 00.

38. The appellant has three alternative submissions on the classification of parts of EPS-ECU. Its first submission is that they are classifiable under CTI 9032 89 90. According to the appellant, since the EPS-ECU itself is classifiable under CTI 9032 89 10, its parts consequently fall under CTI 9032 89 90. Since we have held that EPS-ECU do not merit classification under CTI 9032 89 10, its parts, consequently, do not fall under CTI 9032 89 90. 39. The appellant's alternative (second) submission is that parts of EPS-ECU are classifiable under CTI 8538 90 00 (cover, housing, housing assembly, spacer and circuit assembly) and CTI 8538 10 90 (heat sink). This submission is linked to its alternative submission that EPS-ECU is classifiable under CTI 22 C/51294 OF 2022 & 126 others 8537 10 00. Since we have held that EPS-ECU do not merit classification under CTI 8537 10 00, its parts, consequently, do not fall under CTI 8538 90 00 (cover, housing, housing assembly, spacer and circuit assembly) and CTI 8538 10 90 (heat sink).

40. The appellant's another alternative (third) submission is that parts of EPS-ECU are classifiable under CTI 8543 90 00. This submission is linked to its alternative submission that EPS ECU is classifiable under CTI 8543 70 99. Since we have held that EPS-ECU do not merit classification under CTI 8543 70 99, its parts, consequently, do not fall under CTI 8543 90 00.

41. In view of the above, the impugned order deserves to be upheld. All the 127 appeals, therefore, deserve to be dismissed and are dismissed.

5. Learned counsel for the appellant submits that in the above decision, this bench had followed its earlier decision in **M/s Continental Automotive Brake Systems India Private Limited vs. Commissioner of Customs, ICD, Patparganj** decided by Final Order dated 19-03-2024. Thereafter, the Chennai bench of this Tribunal had, in the following orders, decided that ECU is classifiable under **CTH 9032**.

a. Hyundai Motors Ltd. vs Commissioner of Customs, Final Order No. 41308-41310/2024 dated 21.10.2024

b. Commissioner of Customs, Chennai Import Commissionerate vs M/s. Mobis India Ltd., Final Order NO. 40800/2025 dated 7.8.2025

6. We have examined the above two orders of the Chennai bench of this Tribunal. The order in **Hyundai Motors** was passed after the order of this bench in the own case of the appellant on 30.7.2024 but it appears that the decision was not brought to the notice of the Chennai bench and hence it was not considered. The decision in **Continental Automotive Brake Systems** was, however, brought to the notice of the Chennai bench and it was distinguished on facts in **Hyundai Motors**. It was held that ECU is a generic term and each ECU must be considered on its own merits to decide the classification. The relevant portion of the order of the Tribunal in **Hyundai Motors** is reproduced below:

12.26.1 The Ld. AR has drawn attention to the Order of a Coordinate Bench at New Delhi in M/s Continental Automotive Systems India Private Ltd Vs Commissioner of Customs, Delhi **[2024 (3) TMI-CESTAT New Delhi]**, wherein it was held that ECU in that case was not a regulator of electrical quantity nor was it an instrument or apparatus for regulating non-electrical quantities which depend on electrical phenomenon. Merely because ECU is a chip which analyses the data (and through any chip electricity flows), the function of ABS or it's part ESCS (manufactured by the HMIL) or it's further sub part ECU (imported by HMIL) do not, qualify as automatic regulator of electrical quantities and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on electrical phenomenon. Accordingly, the Principal Bench, dismissed the Appeals and upheld the Order of the Adjudicating Authority wherein the goods were classified under CTI 8708 9900. We find that ECU is a generic name. It is not unique to motor vehicles and is used in domestic machines like refrigerators, washing machine, dish washers etc. and also in industrial machines. Even in motor vehicles there are known to be between 1 to more than 70 ECU's. They include body control modules for the door, seat, power lock, airbag, air condition system etc. and powertrain control modules which includes anti-lock brake system (ABS), engine control unit, transmission control unit etc. Each ECU performs separate functions as per the machine and mechanism it is a part of and is not comparable to another. Hence the classification of each ECU for the purpose of assessment as per the Tariff must be considered separately. The issue in the said judgment was whether the ECU which was a printed circuit board imported by HMIL to be used in the manufacture of Electronic Stability Control Systems which are used by manufacturers of automobiles in Anti-Lock Braking Systems or Electronic Braking Systems, was classifiable under CTI 9032 8910 as claimed by HMIL or under CTI 8708 9900 as per revenue. We find that the dispute in this case is distinguished in as much as HMIL in that case had imported a printed circuit board which is a part of the Anti-Lock Braking System of cars. It is thus a part of a part of a motor vehicle. Central ECU's are commonly known as the engine's "brain." It is a rugged solid block item which is positioned outside the engine and as per the discussions above has been found to be an apparatus with an independent function which though not essential for the functioning of an IC engine adds to its effectiveness. In **Bhavnagar University Vs Palitana Sugar Mills Pvt. Ltd [2003(2) SCC 111]**, the Apex Court observed; "It is well settled that a little difference in facts or additional facts may make a lot of difference in the precedential value of a decision". A similar view was taken by a Larger Bench of this Tribunal at paras 25, 26 and 27 of its decision in The Ramco Cements Ltd. Vs. CCE, Puducherry [2023 (12) TMI 1332 -CESTAT Chennai LB]. **As discussed, the goods in the impugned case are not comparable, and the judgment in Continental Automotive (supra) is hence distinguished.**

7. Thus, according to the **Hyundai Motors**, each ECU must be considered on its own merits and the ECUs cannot be compared and

the ECU in that case were different from the ECUs in **Continental Automotive**.

8. The ECU in this case are identical to the ECUs decided in respect of the same appellant in the previous Final Order dated 4.10.2024 of this bench.

9. Both learned counsel for the appellant and the learned authorised representative for the Revenue have stated that the Final Order in the case of the appellant has been appealed against by the appellant before the Supreme Court but no stay has been granted. The earlier decision of this bench, therefore, holds the field on the question of classification of EPS-ECU imported by the appellant.

10. In view of the above, following the earlier order of this bench in respect of the same appellant, we uphold the impugned order and dismiss all the 196 appeals.

[Order pronounced on **30/03/2026**]

(JUSTICE DILIP GUPTA)
PRESIDENT

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

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