CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

Customs Appeal Nos. 50505 & 50525 of 2017

(Arising out of Order-in-Appeal No. CC(A)CUS/D-II/CD Import/1063-64/2016 dated 21.12.2016 passed by the Commissioner of Customs (Appeals), New Delhi**)**

DATE OF HEARING : 09.08.2017
DATE OF DECISION : 09.08.2017

M/s Super Cassettes Indus. Pvt. Ltd. …. **Appellants**
Anil Maini (Rep by Sh. Bimal Jain, CA)

VERSUS

CC, New Delhi …. **Respondent**
(Rep. by Sh. A.K. Singh, DR)

CORAM : **HON'BLE MR. JUSTICE (DR.) SATISH CHANDRA, PRESIDENT**
HON'BLE MR. V. PADMANABHAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 55846-55847/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

Both the present appeals are filed by the assessee-Appellants against the Order-in-Appeal No. CC(A)CUS/D-II/CD Import/1063-64/2016 dated 21.12.2016 passed by the Commissioner of Customs (Appeals), New Delhi. The period in dispute is May 2011 to April 2013.

2. The brief facts of the case are that, during the period under consideration, the assessee-Appellants have imported "Multimedia Speakers" having additional function of USB Port with playback port and facility of FM ratio along with USB port playback. The Department has classified the same under Tariff Item 8527

and 8519 2200 of the Customs Tariff Act, 1975, but the assessee-Appellants have claimed the said goods under Tariff Item 8518 which was denied by the Department. Being aggrieved, the assessee-Appellants have filed the present appeals.

3. With this background, we have heard Shri Bimal Jain, learned Chartered Accountant for the assessee-Appellants and Shri A.K. Singh, learned DR for the Revenue.

4. After hearing both sides and on perusal of the material available on record, it appears that an identical issue has come up before this Tribunal in the case of **Logic India Trading Co. vs CC, Cochin,** 2016 (337) ELT 65 (Tri.-Bang.), wherein the said goods were classified under Tariff Item 8518 2200 of the Customs Tariff Act, 1975. The said decision was upheld by the Hon'ble Supreme Court where the appeal filed by the Department was dismissed [**Commissioner vs Logic India Trading Co. –** 2016 (342) ELT A34 (SC**].**

5. By following our earlier decision (supra), we find no reason to sustain the impugned order and the same is hereby set aside by classifying the said goods under Tariff Item 8518 2200 of the Customs Tariff Act, 1975.

6. In the result, the appeals filed by the assessee-Appellants are allowed.

(Dictated & pronounced in the open court)

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(V. PADMANABHAN)
MEMBER (TECHNICAL)

(JUSTICE (Dr.) SATISH CHANDRA)
PRESIDENT

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