

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
HYDERABAD**

REGIONAL BENCH - COURT NO. – I

Excise Appeal No. 30178 of 2016

(Arising out of **Order-in-Original** No.HYD-EXCUS-004-COM-053-15-16 dated 08.12.2015
passed by Commissioner of Customs & Central Excise, Hyderabad - IV)

**Commissioner of Central Tax
Medchal - GST**

Medchal Commissionerate,
H.No. 11-4-649/B,
Opposite Mehdi Function Palace,
Above SBI Bazarghat Branch,
Lakdikapool, Hyderabad,
Telangana – 500 004.

..

APPELLANT

VERSUS

M/s Mayora India Pvt Ltd.,

(Formerly known as Inbisco India Pvt Ltd.,)
Survey No. 58 P,
Medchal Highway,
Gundlapochammapally (V),
Medchal, Ranga Reddy,
Telangana – 500 014.

..

RESPONDENT

APPEARANCE:

Shri Ch. Venkat Reddy & Shri A Rangadham, Authorized Representatives for the Appellant.

Written request for the Respondent.

**CORAM: HON'BLE Mr. A.K. JYOTISHI, MEMBER (TECHNICAL)
HON'BLE Mr. ANGAD PRASAD, MEMBER (JUDICIAL)**

FINAL ORDER No. A/30140/2026

Date of Hearing: 02.03.2026
Date of Decision: 02.03.2026

[ORDER PER: A.K. JYOTISHI]

The issue involved in this appeal is the classification of “Kopiko – Cappuccino and kopiko – Espresso” being manufactured by the appellant and its correct classification i.e. whether under Heading 1704 9090 or under Heading 2101 1200. This Bench, after examining various submissions by the Department and Respondent referred the matter to the Larger Bench to decide the followings:

- i) Whether in the facts of the case, the products are rightly classifiable under Heading 1704 9090 or under Heading 2101 1200 or otherwise.
- ii) Whether in the facts of the case, Rule 2 and Rule 3(a) are applicable or Rule 3(b) or Rule 3(c) are applicable for determining the correct classification or otherwise.

2. The above reference has been answered by the Larger Bench vide Miscellaneous Order No. 30011/2026 dated 12.01.2026 as under:

- i) The law laid down by the **Ahmedabad Bench** that the product 'Kopiko' Cappuccino and Kopiko Espresso is classifiable under Tariff Heading 1704 9090 as 'sugar confectionery' is the correct law and the same is hereby affirmed. The view taken by the **Hyderabad Bench** that the impugned goods are preparations based on coffee extract/essence and is, therefore, classifiable under chapter heading 2101 1200, has no merit and is, therefore, not sustainable.
- ii) In determining the classification, it is Rule 1 and Rule 3(a), as discussed in para 22 above, that is applicable.

3. In view of the Larger Bench's decision in respect of reference made by this Bench vide its order dated 12.01.2026, the appeal filed by the Department is dismissed.

(Dictated and pronounced in open court)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

(ANGAD PRASAD)
MEMBER (JUDICIAL)