

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

REGIONAL BENCH - COURT NO. – I

Customs Appeal No. 30087 of 2020

(Arising out of **Order-in-Appeal** No.VIZ-CUSTM-000-APP-006-19-20 dated 20.06.2019
passed by Commissioner of Central Tax & Customs (Appeals), Guntur)

M/s SMI Newquest India

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APPELLANT

Pvt Ltd.,

261, 227 & 150,
Bilt Campus,
Gaganpur Village,
Jeypore P O,
Koraput,
Odisha – 764 002.

VERSUS

**Commissioner of Customs,
Visakhapatnam - Customs**

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RESPONDENT

4th Floor,
Customs House,
Port Area,
Visakhapatnam,
Andhra Pradesh – 530 035.

APPEARANCE:

Shri S.C. Choudhury, Consultant for the Appellant.

Shri K. Sreenivasa Reddy, Authorized Representative for the Respondent.

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

FINAL ORDER No. A/30211/2026

Date of Hearing: 13.04.2026

Date of Decision: 13.04.2026

[ORDER PER: ANGAD PRASAD]

M/s SMI Newquest India Pvt Ltd., (hereinafter referred to as appellant) are in appeal against the order of the Commissioner (Appeals) dated 20.06.2019, whereby, he has upheld the Order-in-Original dated 29.10.2018 classifying the product Quick Lime commonly known as "chuna" under the heading 2825 9090.

2. The brief, fact of the case, is that the appellants are importing quicklime which they have classified under the heading 2522 1000. Based on certain investigation Department felt that the said product is classifiable under the heading 2825 9090.

3. Learned Consultant for the appellant submits that the issue is no longer res-integra. He is relying on the judgment in the case of M/s Jindal Stainless (Hisar) Ltd., Vs Commissioner of Customs vide Final Order No. A/50751/2020 dated 25.08.2020, wherein, after going through various provisions including Chapter Notes, HSN etc., the Tribunal held that the product is rightly classifiable under Chapter 25. Similarly, in the case of Viraj Profiles Ltd., Vs Commissioner (P) [2024 (17 CENTAX 296 (Tri-Bom)], the Tribunal held that the product will be classifiable under 2522 1000. The Department went into appeal against the said order to the Hon'ble Supreme Court and the Hon'ble Supreme Court dismissed the said appeal Commissioner of Customs (Mumbai) Vs Viraj Profiles Ltd., [2024 (388) ELT 673 (SC)]. Based on these judgments, the Department has now accepted their classification of quicklime at the time of import under heading 2522 1000 as is evident from the assessed Bill of Entries filed by the appellant.

4. Learned AR reiterates the findings of the Commissioner (Appeals).

5. Heard both the sides and perused the records.

6. We find that the short question to be decided is whether the imported product is classifiable under heading 2825 of Customs Tariff Act or under heading of 2522 as claimed by the appellant. We find that in view of the cited case laws by the Learned Consultant for the appellant, the matter is settled and the quicklime is classifiable under the heading 2522 1000. We

also find that this Bench in the case of M/s Jindal Stainless Ltd., Vs Commissioner of Customs, Visakhapatnam vide Final Order No. A/30413/2024 has also examined the similar issue and interalia, held that the imported goods quicklime would be properly classifiable under Customs Tariff item 2522 1000.

7. In view of the above, the impugned order is not sustainable and therefore liable to be set aside.

8. Appeal allowed.

(Dictated and Pronounced in the open court)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

(ANGAD PRASAD)
MEMBER (JUDICIAL)