

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

REGIONAL BENCH - COURT NO. – I

Customs Appeal No. 30425 of 2019(Arising out of **Order-in-Appeal** No.VIZ-CUSTM-000-APP-062-18-19 dated 29.01.2019
passed by Commissioner of Central Tax & Customs (Appeals), Guntur)**M/s Aarti Steels Ltd.,**At- Ghantikhal,
PO- Mahakalabasta,
Via- Athgarh,
Dist- Cuttack,
Odisha – 754 029.

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APPELLANT*VERSUS***Commissioner of Customs
Visakhapatnam – Customs**Customs House,
Port Area,
Visakhapatnam,
Andhra Pradesh – 530 035.

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RESPONDENT**WITH****Customs Appeal No. 30522 of 2019**(Arising out of **Order-in-Appeal** No.VIZ-CUSTM-000-APP-099-18-19 dated 29.03.2019
passed by Commissioner of Central Tax & Customs (Appeals), Guntur)**M/s J k Paper Ltd.,**Unit- J.K Paper Mills,
At/po- Jaykapur,
Rayagada,
Odisha – 765 017.

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APPELLANT*VERSUS***Commissioner of Customs
Visakhapatnam – Customs**4th Floor,
Customs House,
Port Area,
Visakhapatnam,
Andhra Pradesh – 530 035.

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RESPONDENT**WITH****Customs Appeal No. 30115 of 2020**(Arising out of **Order-in-Appeal** No.VIZ-CUSTM-000-APP-033 & 034-19-20 dated
30.09.2019 passed by Commissioner of Central Tax & Customs (Appeals), Guntur)**M/s J k Paper Ltd.,**Unit- J.K Paper Mills,
At/po- Jaykapur,
Rayagada,
Odisha – 765 017.

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APPELLANT*VERSUS***Commissioner of Customs
Visakhapatnam – Customs**4th Floor,

..

RESPONDENT

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

AND

Customs Appeal No. 30131 of 2020

(Arising out of **Order-in-Appeal** No.VIZ-CUSTOM-000-APP-033 & 034-19-20 dated
30.09.2019 passed by Commissioner of Central Tax & Customs (Appeals), Guntur)

M/s J k Paper Ltd.,

Unit- J.K Paper Mills,
At/po- Jaykapur,
Rayagada,
Odisha – 765 017.

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APPELLANT

VERSUS

**Commissioner of Customs
Visakhapatnam – Customs**

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

..

RESPONDENT

APPEARANCE:

Shri Prakash Kumar Jena, Advocate for the Appellant.

Shri B. Sangameshwar Rao & Shri K. Sreenivasa Reddy, Authorized
Representatives for the Respondent.

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

FINAL ORDER No. A/30248-30251/2026

Date of Hearing: 22.04.2026
Date of Decision: 22.04.2026

[ORDER PER: ANGAD PRASAD]

In all these appeals, the appellants have come in appeal against the order of the Commissioner (Appeals), whereby, the classification of "Quicklime" imported by them was classified under 2825 9090 of the Customs Tariff Act by the Department and same was upheld by the Commissioner (Appeals). Further, since the issue is about classification of quicklime imported by the appellant we propose to take up all these appeals together for disposal.

2. Learned Advocate for the appellants submits that the issue is no longer res-integra as in catena of judgments by this Tribunal as well as other Co-ordinate Benches, the issue of classification is already settled and it has been held that quicklime is classified under 2522 1000. He has relied on the following case laws as under in support of his contention:

- i) Commissioner of Customs (Preventive), Mumbai Vs Viraj Profiles Ltd., [2024 (388) ELT 673 (S.C.)]
- ii) M/s Jindal Stainless (Hisar) Ltd., Vs The Commissioner of Customs, New Delhi Appeal No. C/51224/2019 vide Final Order No. A/50751/2020 dated 25.08.2020
- iii) M/s Viraj Profiles Ltd., Vs Commissioner of Customs (Preventive), Mumbai Appeal No. C/85377/2020 with C/86172/2021 vide Final Order No. A/87057-87058/2023 dated 20.10.2023
- iv) Sanyo Special Steel Manufacturing India Pvt Ltd., Vs Commissioner of Customs (NS-I), Nhava Sheva, Raigad Appeal No. C/85219/2023 vide Final Order No. A/85021/2024 dated 08.01.2024.
- v) M/s Jindal Stainless Ltd., Vs Commissioner of Customs (Preventive), Kolkata Appeal No. C/75029/2020 vide Final Order No. A/76970/2024 dated 09.09.2024.

3. On the other hand, Learned AR reiterates the findings of the Appellate Authority.

4. We find that the short issue to be decided in these cases is whether the product "Quicklime" is classifiable under CTH 2522 1000 or under 2825 9090. We find that Co-ordinate Benches have examined the issue of

classification of quicklime in various cases cited supra, and have held that the said product would be rightly classifiable under 2522 1000. We also note that this Bench in the case of Jindal Stainless Ltd., Vs Commissioner of Customs, Visakhapatnam in Appeal No. C/30018/2020 vide Final Order No. A/30413/2024 dated 11.12.2024, inter alia, examined the statutory provisions in the manufacturing process, HSN tariff, etc., to come to the conclusion that the said good would be appropriately classified under Customs Tariff Item No. 2522 1000.

5. Respectfully, following the judgements cited supra, we hold that imported good "Quicklime" would be properly classified under Customs Tariff Item No. 2522 1000 and not under Item No. 2825 9090.

6. In view of the same, the impugned order-in-Appeal is not legally sustainable and is accordingly set aside.

7. Appeals allowed.

(Dictated and pronounced in the open court)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

(ANGAD PRASAD)
MEMBER (JUDICIAL)