

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH: KOLKATA**

REGIONAL BENCH – COURT NO. 1

Customs Appeal No. 75425 of 2022

(Arising out of Order-in-Appeal No. 65-67/Cus/CCP/2022 dated 09.05.2022 passed by the Commissioner (Appeals) GST, Central Excise & Customs Central Revenue Building, Rajaswa vihar, Bhubaneswar 751007)

**Commissioner Commissionerate of Customs : Appellant
(Preventive),**

C. R. Building, Rajaswa Vihar,
Bhubaneswar-751007 (Odisha)

VERSUS

M/s. Radhika Exports, : Respondent

Shani Mandir Main Road,
Marwari Para, Jharsuguda-768201

WITH

Customs Appeal No. 75426 of 2022

(Arising out of Order-in-Appeal No. 65-67/Cus/CCP/2022 dated 09.05.2022 passed by the Commissioner (Appeals) GST, Central Excise & Customs Central Revenue Building, Rajaswa vihar, Bhubaneswar 751007)

**Commissioner Commissionerate of Customs : Appellant
(Preventive),**

C. R. Building, Rajaswa Vihar,
Bhubaneswar-751007 (Odisha)

VERSUS

M/s. Radhika Exports, : Respondent

Shani Mandir Main Road,
Marwari Para, Jharsuguda-768201

AND

Customs Appeal No. 75427 of 2022

(Arising out of Order-in-Appeal No. 65-67/Cus/CCP/2022 dated 09.05.2022 passed by the Commissioner (Appeals) GST, Central Excise & Customs Central Revenue Building, Rajaswa vihar, Bhubaneswar 751007)

**Commissioner Commissionerate of Customs : Appellant
(Preventive),**

C. R. Building, Rajaswa Vihar,
Bhubaneswar-751007 (Odisha)

VERSUS

M/s. Radhika Exports, : Respondent

Shani Mandir Main Road,
Marwari Para, Jharsuguda-768201

APPEARANCE:

Shri Utkarsh Kumar Jain, A.R. for the Appellant

Shri S. Debnath, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NOS. 77166-77168/2025

DATE OF HEARING / DECISION: 01.08.2025

Order: [PER SHRI ASHOK JINDAL]

The Revenue has filed these appeals.

2. As all these appeals are having a common issue, they are disposed of by way of a common order.

3. The facts of the case are that the respondent filed three Bills of Entry, dated 28.12.2020, 26.03.2021 and 26.03.2021, with the description as 'import of tyres from China', classifying the same under CTH 4011 7000 and CTH 4100 9000 i.e., New pneumatic tyres of rubber of tractor trolley and others.

4. The above said tyres are not chargeable to any Anti-Dumping Duty or Countervailing Duty and also not subject to any BSI certification. Further, these tyres are not subject to any policy restrictions.

5. Therefore, two of the Bills of Entry were assessed on the basis of self-declaration made by the respondent and accordingly, the duty was paid excluding Anti-Dumping Duty / Countervailing Duty. Duty on the third Bill of Entry was not paid since the

“first check” was given by the Faceless Assessment Group (FAG).

6. On examination of the subject import cargo, it was noticed by the concerned Customs Officer that the said cargo had been mis-declared and mis-classified and appeared to be classifiable inter alia under CTH 4011 2010 and CTH 4011 4010 i.e., New pneumatic tyres of Rubber of buses / lorries / trucks and for motorcycles respectively. Therefore, it was alleged by the Revenue that these tyres are of buses / trucks and not of tractor trolley.

7. In view of this, Show Cause Notices was issued to deny the classification adopted by the respondent under CTH 4011 7000 and CTH 4011 9000, which was available to tyres used for tractors.

8. The said Show Cause Notices were adjudicated and the Id. adjudicating authority, confirmed the demand of duty, classifying the impugned goods under CTH 4011 2010.

9. The said order was challenged before the Ld. Commissioner (Appeals), who, inter alia on the basis of the Memo / Report furnished by the Executive Engineer, Agriculture, Northern Division certifying that the subject tyres are used by farmers in tractor trolleys, for agricultural purposes / farming, having HSN Codes 4011 7000 and 4011 9000 and in agricultural equipment and other records, set aside the adjudication orders by way of the impugned order and allowed the appeals filed by the respondent herein.

10. Against the said order, the Revenue is before us.

11. Heard the Ld. Authorized Representative of the Revenue and perused the records.

12. It is a fact on the record that the tyres in question have been used by the respondent in tractors / tractor trolleys which are used in agricultural or forestry vehicles and machines. Admittedly, the said fact has not been denied by the Revenue. In these circumstances, as the impugned tyres have been used by the respondent, for agricultural use, in tractors / tractor trolleys, therefore, we hold that the merit classification of the goods in question is under CTH 4011 7000.

13. Accordingly, there is no infirmity in the impugned order passed by the Ld. Commissioner (Appeals).

14. In the result, the impugned order is upheld and the appeals filed by the Revenue are dismissed.

(Operative part of Order was pronounced in Open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

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