

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

REGIONAL BENCH – COURT NO. 1

**Customs Appeal No. 75216 of 2023**

(Arising out of Order-in-Appeal No. KOL/CUS(Port)/KS/98/2023 dated 08.02.2023 passed by the Commissioner of Customs (Appeals), 3<sup>rd</sup> Floor, Custom House, 15/1, Strand Road, Kolkata – 700 001)

**M/s. Nuevotech Industries Private Limited** : **Appellant**  
Srijan Industrial Park, Unit No. 4, 2<sup>nd</sup> Floor,  
Block – A, Part – C, Village: Katlia, Post Office: Nibra,  
Domjur, Howrah – 711 302

**VERSUS**

**Commissioner of Customs (Port)** : **Respondent**  
Custom House, 15/1, Strand Road,  
Kolkata – 700 001

**APPEARANCE:**

None for the Appellant

Shri Tariq Sulaiman, Authorized Representative, for the Respondent

**CORAM:**

**HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)**  
**HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)**

**FINAL ORDER NO. 77903 / 2025**

DATE OF HEARING: 09.12.2025

DATE OF DECISION: 16.12.2025

**ORDER: [PER SHRI K. ANPAZHAKAN]**

None appeared on behalf of the appellant. However, from a perusal of the records, it is seen that the appellant has submitted a letter requesting for deciding the issue on merits, on the basis of the available records. Therefore, with the consent of the Ld. Authorized Representative of the Revenue, the appeal is taken up for disposal.

2. The facts of the case are that M/s. Nuevotech Industries Private Limited, Srijan Industrial Park, Unit No. 4, 2<sup>nd</sup> Floor, Block – A, Part – C, Village: Katlia, Post Office: Nibra, Domjur, Howrah – 711 302 [hereinafter referred to as the “appellant”] has imported one consignment of “Multimedia Speakers” of assorted configuration from China vide Bill of Entry No. 8301586 dated 28.07.2020. The said goods were imported from China-based overseas supplier M/s. Guangzhou Pearl River Global Trading Limited, covered under Invoice No. AQ20191126 dated 26.06.2020. The details of the goods covered under the impugned Bill of Entry are as follows: -

No.	Model No.	Item Description	Declared CTH
1	SW-0036	Computer Multimedia	85279100
2	SW-0037	Speaker, USB	85279100
3	SW-0038	Powered,Frontech Brand	85279100
4	SW-0039		85279100
5	SW-0040		85279100
6	SW-0041		Multimedia Speaker,USB Powered, Frontech Brand
7	SW-0042	Multimedia Speaker AUX, Frontech Brand	85279100
8	SW-0043	Multimedia Speaker, USB, TF Card, FM, BT, AUX, Frontech Brand	85279100
9	SW-0044		85279100
10	SW-0045		85279100
11	SW-0046		85279100
12	SW-0047		85279100

3. During presentation of the said Bill of Entry by the Custom Broker before the Assessing Officer of Appraising Group 5(A&B) for assessment of the same, the Assessing Officer entertained some apprehensions regarding the purportedly low declared value of the

goods when compared with the contemporaneous import values, and had raised a query on 28.07.2020 to the importer accordingly. In reply to the same on 03.08.2020, the importer had clarified that the declared value of the goods is true and correct and the same has been backed by documentary evidence as per Bank remittance details uploaded on E-Sanchit. Therefore, considering the fact that the importer had filled the declared valuation of the goods as per their submitted invoice which construed as the correct transaction value under Customs Valuation Rules (Determination of Value of Imported Goods) Rules, 2007, re-determination of the declared values was not suggested.

4. During the assessment of individual items of the instant Bill of Entry, it was found that the classification declared by the appellant-importer against Item Nos. 1 to 7 of the Bill of Entry under CTH 85279100 was not correct in view of the clarification provided vide C.B.E.C. Circular No. 27/2013-Cus. dated 01.08.2013, which states that goods that are "Multimedia Speakers" having built-in FM/USB functionality are classifiable under CTH 8519/8527 while all other speakers / loudspeakers with sub woofers are classifiable under CTH 8518. Since the impugned items were not having the additional functions with facility of FM Radio along with USB port playback, the Revenue sought to classify the said goods under CTH 85182200. However, the classification declared in respect of the Item Nos. 8 to 12 of the said Bill of Entry were found to be proper and hence, was not disputed by the Revenue.

4.1. In view of the above, the Assessing Officer re-assessed the impugned bill of entry vide Assessment Order dated 19.08.2020 passed under Section 17(5) of the Customs Act, 1962 rejecting the classification declared by the importer in respect of Item Nos. 1 to 7 of the Bill of Entry No. 8301586 dated 28.07.2020 and reclassifying the same under CTH 85182200.

4.2. The appellant challenged the said order before the Ld. Commissioner of Customs (Appeals), 3<sup>rd</sup> Floor, Custom House, 15/1, Strand Road, Kolkata – 700 001, who, vide the Order-in-Appeal No. KOL/CUS(Port)/KS/98/2023 dated 08.02.2023 (hereinafter referred to as the “impugned order”) has upheld the order of re-assessment passed by the lower authority.

4.3. Aggrieved by the said order, the appellant has filed the present appeal.

5. Heard the Ld. Authorized Representative of the Revenue and perused the appeal records.

6. We find that the short issue to be decided in this appeal is whether the Items listed at Sl. Nos. 1 to 7 of the Bill of Entry No. 8301586 dated 28.07.2020 merit classification under CTH 85279100, as declared by the appellant-importer, or under CTH 85182200, as re-assessed by the Revenue.

7. Undisputedly, the goods in question are “Multimedia Speakers” without having any additional functionalities such as USB Playback or FM Radio. In this regard, it is pertinent to refer to the C.B.E.C. Circular No. 27/2013-Cus. dated 01.08.2013 wherein the Board has clarified as to the classification of various configurations of multimedia speakers for the

purpose of assessment under the Customs Act prospectively. The relevant portion of the said Circular is reproduced below: -

*"6. During discussions held at the time of Conference, there was general agreement that in case of :*

*(a) **"Speaker with USB port but without USB playback or FM radio"**, the product would be classified in heading 8518, by application of General Rules 1. Speakers classified under heading 8518 include both passive speakers and active speakers. Active speakers, like many subwoofers, contain a built-in audio amplifier. The subheading under which speakers are classified depends on the number of 'drive units' - the actual loudspeaker cones or ribbons - in each cabinet or enclosure. Speakers with a single drive unit in each cabinet are classified under subheading 851821. Speakers with more than one drive unit in each cabinet - for example one woofer and one tweeter - are classified under subheading 851822. Speakers that are not mounted in a cabinet or enclosure are classified under subheading code 851829.*

*(b) **"Speaker with USB Port having USB playback but without FM radio"**, the principal function of the device is imparted by USB playback facility. Therefore the said multifunction speaker system is classifiable in subheading 851981 of the Harmonized Customs Tariff, which provides for Sound recording or reproducing apparatus : Other apparatus : Using magnetic, optical or semiconductor media : Other : Other.*

*(c) **"Speaker with USB port having FM radio but without USB playback"** the principal function of the device is imparted by Radio (reception apparatus for radio-broadcasting) and hence the multifunction speaker system classifiable under subheading 852799 by virtue of General Rules 1, Note 3 to Section XVI and 6.*

*(d) **"Speaker with FM, USB port and USB playback"**, if it is held that the principal*

*function of the device is imparted equally by Radio (reception apparatus for radio-broadcasting) and USB playback facility then it would be classified by sequential application of GRI, according to Rule 3(c). According to this rule, of all the possible heading or subheading that could equally apply the heading/subheading that comes last in numerical order is used to classify the goods. Hence the said product is classifiable under subheading 852799 by virtue of General Rules 1, Note 3 to Section XVI, 3(c), and 6.*

*7. The issue has also been examined by the Board. In view of the general consensus arrived at the Conference, Board desires that as mentioned in para 6 above, based on the specifications "multifunction speaker systems" may be classified under heading 8519, heading 8527 or the appropriate heading as the case may be.*

(Emphasis supplied)

7.1. From the above, it is clear that the Multimedia Speakers which do not have additional features such as FM Radio, USB Port Playback, etc., are liable to be classified under CTH 8518, as per Paragraph 6(a) of the above Circular. Moreover, the appellant has failed to bring any evidence on record to prove that the goods under dispute were having the additional features of USB Playback, FM Radio, etc., so as to fall within the ambit of CTH 85279100. Therefore, on the basis of the documentary evidence placed before us, we do not find any force in the above claim made by the appellant. Accordingly, we are of the view that the Items mentioned at Sl. Nos. 1 to 7 of the impugned Bill of Entry are classifiable under CTH 85182200, as has been canvassed by the Revenue.

7.2. In fact, it has also been observed by the Id. appellate authority at paragraph 11 of the impugned order that the items pertaining to Sl. Nos. 8 to 12 of the instant Bill of Entry merit classification under CTH 85279100 since the same are having multi-functionality in addition to the main operation of sound amplification, in terms of Paragraph 6(d) of the said Circular.

8. We find that the Id. lower appellate authority, in the impugned order, has examined the issue in detail and thereafter recorded his findings, as under: -

*"9. I find that the appellant imported the goods by declaring them as "Multimedia Speakers", however, it was observed that these items were not having additional functions with facility of FM Radio along with USB port playback, which the Revenue intends to classify it under Chapter Heading 85182200. For better appreciation of the contending entries, the same are being reproduced-below:*

....

*10. I find that what is being imported by the appellant is declared as a Speaker. In this regard, the lower authority placed reliance on the CBEC Circular No. 27/2013 dated 01.08.2013 clarifying the classification of myriad configuration of multimedia speakers for the purpose of customs assessment prospectively. Vide the said CBIC Circular No. 27/2013 dated 01.08.2013, CBEC had expressed certain clarifications owing to the trade's representations on the correct and apt classification of imported multimedia speaker systems under the Harmonised System of Nomenclature of Customs Tariff, wherein, it has been stated under Para 6 of the said Circular inter-alia:*

....

*It has also been concluded under the stated Circular that goods that are of multimedia speakers which has built-in FM/USB functionality that are to be classified under CTH 8519/8527, otherwise all speakers/loudspeakers with sub woofers shall be classifiable under CTH 8518.*

*11. It is transpired from the above discussions that there is no ambiguity on the classification of the goods "multimedia speakers" imported vide the impugned Bills of Entry in consonance with the stipulated guidelines of classification of multimedia speakers as prescribed under Para 6(a) of CBEC Circular No. 27/2013 dated 01.08.2013, therefore, the lower authority rightly observed that the declared classification of the impugned goods is not true and correct in respect of items 1-7 of the instant Bill of Entry and thus the need to re- classify them under CTH 85182200 from declared classification CTH 85279100. However, the items 8-12 of the instant Bill of Entry appears to have been self-assessed under proper classification under CTH 85279100 owing to multi-functionality in addition to the main operation of sound amplification as elucidated under Para 6(d) of the said Circular.*

*12. Accordingly, the lower authority has rightly re-assessed the impugned goods (i.e. item no. 1 to 7 with description as Computer Multimedia Speaker USB Powered Frontech Brand, Multimedia Speaker USB Powered Frontech, Multimedia Speaker AUX Frontech Brand) under CTH 85182200 instead of 85279100."*

9. In view of the above, we do not find any reason to interfere with the orders passed by the lower authorities re-classifying the impugned goods under CTH 85182200 from the declared classification under CTH 85279100. Consequently, the impugned order is upheld.

10. In the result, the appeal filed by the appellant stands dismissed.

(Order pronounced in the open court on **16.12.2025**)

Sd/-

**(ASHOK JINDAL)**  
MEMBER (JUDICIAL)

Sd/-

**(K. ANPAZHAKAN)**  
MEMBER (TECHNICAL)

Sdd