

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA**

REGIONAL BENCH – COURT NO.1

Customs Appeal No 75340 of 2023

(Arising out of Order-in-Appeal No...KOL/CUS/PORT/KS/219/2023 dated 24.03.2023 passed by Commissioner of Customs, Kolkata)

A.S.Chattha Exim Pvt. Ltd.

28, Dr. Sundari Mohan Avenue, Kolkata-700 014.

Appellant

VERSUS

Commissioner of Customs (Port),

15/1, Strand Road, Kolkata-700 001.

Respondent

APPEARANCE :

Shri S.Chatterjee, Advocate for the Appellant

Shri S.Debnath, Authorized Representative for the Respondent

CORAM:

HON'BLE MR.R.MURALIDHAR, MEMBER (JUDICIAL)

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

FINAL ORDER NO...75909./2026.

DATE OF HEARING : 16.07.2026

DATE OF DECISION : 16.07.2026

Per R.Muralidhar :

The appellant imported Nurol KR, filing the Bills of Entry classifying them under CTH 32021000. However, the Revenue has assessed the same under CTH 34039100. Being aggrieved by the fact that no Speaking order has been passed under Section 17(5) of the Customs Act 1962, before carrying out the change in the CTH, the appellant filed an appeal before the Commissioner (Appeals). He remanded the matter to the Adjudicating authority. However, the appellant preferred an appeal before the Tribunal. The Tribunal, directed the Adjudicating authority to go through the factual details and pass a speaking order. Accordingly, OIO was passed by the Adjudicating authority on 15.01.2021, wherein the Order in Assessment was issued classifying the imported goods under CTH 34039100. The appellant filed an appeal before the Commissioner (Appeal), which came to be dismissed. Being aggrieved, the appellant has filed the present appeal before the Tribunal.

2. The Ld Advocate, appearing on behalf of the appellant has submitted that the Leather Chemical – NORUL KR is required to be classified under CTH 32021000 and not under CTH 34039100 as has been done by the lower authorities. The imported goods are Synthetic Organic Tanning Substance and hence the correct CTH is 32021000 only. The Revenue officials are in error in classifying the same under 34031900, which is in respect of preparations for the treatment of textile and leather materials.

3. The Ld A R, appearing for the Revenue submits that on the very first occasion of import of the goods under B/E No.2590488 dated 25.07.2017, the importers who had classified the goods under CTH 32021000 had themselves requested to recall for change of CTH to 34031900 and levy of IGST under Schedule IV. He produces the relevant copies downloaded from the ICEGATE, which is reproduced below:

B/E NO.
2590488

New DE								Country of Org.	
Invoice Items Dept comments Exam order Queries IGM Cont eXAm_instr licence duty Grp7_dutyfg Others							RITC 32921000		
BE No : 2590466 Date : 25/07/2017 CC : N Type : H Inv No : 1							Scheme Code :		
Item	Item Desc	Generic Desc	Init price Declared	Quantity Unit	Assessed	RSP	SVB Load Decl	Assessed	
			Curr USD	STD QTY	KGS	IMS Details	RSP Notn.	RSP Notn Slno	
1	SYNTHATIC CHEMICALS FOR FATLIQUERING (NUROL KR) (LEATHER CH	EMICAL)			1.3				
Customs Declared	32021000	050/2017				Tariff Head	Excise Declared	Assessed	
	231	2054582.4	Rs	7.5	%	Notification No.	NOEXCISE	NOEXCISE	
	7.5					Serial No.			
						Assval Sec 14(3)(2).	2208676.1	Rs 2208676.1	
						Advl. Rate (%) Flag	0 %	0 %	
						Specific Rate			
						Unit Quantity Code			
						Duty (Rs.)	0	0	
						Edu Cess Notn			
						Edu Cess Slno			
						Edu Rta	0	0	
						Edu Cess Amt	0	0	
						Shedu Cess	0	0	
						SCD.Notn/Slno	026/2001		
						SCD.RTA/Amt	0	0	

13/05/2026

VIEW

Indian Customs EDI System - Imports V1.5
15/1 STRAND ROAD, CUSTOM HOUSE, KOLKATA - 700001

01:24:15 pm

Dept Comt

Enter BE No : 2590488

Date : 25/07/2017

CC : N

Type : H

Importer : A.S. CHATTHA EXIM PVT. LTD.

AG : 2C

First Chk : N

Editor

Departmental Comments

Reappraisal approval.
REASSESS FOR IGST SCHEDULE
by 10034191 on 14/08/2017 03:58
RMS FACILITATED B/E RECALLED BY IMPORTER FOR CHANGE OF CTH AND LEVY OF IGST UNDER SCHEDULE IV.
By 10016963 on 14/08/2017 at 04:16P.M.

OK

Cancel

Search

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OK

Cancel

Search

4. Therefore, when the appellant has requested for the change in the CTH, the question of issuing any speaking order in terms of Section 17(5) or changing the CTH to 32021000 would not arise. Only based on the directions of the Hon'ble Tribunal, the Adjudicating authority has passed the Order in Assessment dated 15.01.2021, detailing therein the details of the entries under CTH 32021000 and CTH 34031900 before coming to a conclusion on the CTH issue. At Para 8, he has also clearly recorded the fact that it was the appellant who has requested for re-call for change of CTH.

5. The Ld AR further submits that in respect of the other 3 Bills of Entry, the appellant himself has adopted CTH 34031900 while filing the Bill of Entry. Hence, it is not a case wherein this CTH was imposed upon him by the Revenue.

6. Heard both the sides. Perused the appeal papers and submissions made by both the sides.

7. We find that in the first instance when the goods were imported for the first time, it was the appellant who has sought for re-call for change of CTH and levy of IGST as per Schedule IV as can be seen from the documents reproduced above. We have also gone through the details in respect of Bill of Entry No.3456788 dated 03.10.2017, which is reproduced below:

Personal WPT

Master Invoice Items Dept comments Exam order Queries IGM Cont eXAm_insr liceNce duty Grp7_dutyfy Others
 View be

BE No: 110703 Date: 03/10/2017 CC: N Type: H Inv No: 1

Country of Org. IT
 RITC 34030100
 Scheme Code:

Item 1 NUROL KA (FAT LIQUOR) (LEATHER CHEMICAL)

Item Desc
 Generic Desc
 Unit price Declared 1.32 Assessed 1.32 SVB Load Decl Assessed
 Curr 130 RSP RSP Notn.
 Quantity Unit 16080 KGS RSP
 STD QTY INS Details

Customs Declared
 34030100
 050/2017
 240
 1388154.24 Rs
 7.5 %

1388154.24
 7.5 %

104111.6
 104111.6
 2
 2082.2
 1041.1
 026/2001
 0

104111.6
 104111.6
 2
 2082.2
 1041.1
 0

(1 of 2)
 Tariff Head
 Notification No.
 Serial No.
 Assval Sec 14/3(2).
 Advl. Rate (%) Flag
 Specific Rate
 Unit Quantity Code
 Duty (Rs.)
 Edu Cess Notn
 Edu Cess Sino
 Edu RTA
 Edu Cess Amt
 Shedu Cess
 SCD,Notn/Sino
 SCD,RTA/Amt

Excise Declared
 NOEXCISE

1492265.84

0 %

0

0

0

0

026/2001

0

Assessed
 NOEXCISE

Rs

1492265.84

Rs

0

0 %

0

0

0

0

0

0

Master Invoice Items Dept comments Exam order Queries IGM Cont eXAm Instr licence dUty Qrp7_dutyfg Others

view be

BE No: 5459708 Date: 03/10/2017 CC: N Type: H Inv No: 1

Item 2

Item Desc

Generic Desc

Unit price Declared

Curr: USD

Quantity Unit

Assessed

1.32

SVD Load Decl

RSP

RSP Notn

Assessed

RSP Notn Slns

Country of Org. IT

RITC 34039100

Scheme Code:

NUROL KR (FAT LIQUOR) (LEATHER CHEMICAL)

7920 KGS

1.32

IMS Details

2 of 2

Excise Declared

NOEXCISE

Assessed

NOEXCISE

Customs Declared

34039100

050/2017

240

683717.76

7.5 %

51278.8

2

1025.6

512.8

026/2001

0

34039100

050/2017

240

683717.76

7.5 %

51278.8

2

1025.6

512.8

0

Tariff Head

Notification No.

Serial No.

Assval Sec 14/3(2)

Advl. Rate (%) Flag

Specific Rate

Unit Quantity Code

Duty (Rs.)

Edu Cess Notn

Edu Cess Slns

Edu Rta

Edu Cess Amt

Shedu Cess

SCD.Notn/Slns

SCD.RTA/Amt

734996.56

0 %

0

0

0

0

026/2001

0

Rs

734996.56

%

Rs

0

0

0

0

0

0

8. It is observed that the appellant himself has classified the goods under CTH 3403100. Therefore, we do not find any reason for the appellant to be agitated by the assessment of either the very first Bill of Entry or the subsequent 3 Bills of Entry.

9. Considering the factual details discussed above, we do not find any merits in the appeal filed by the appellant.

10. We dismiss the appeal.

(Operative part was pronounced in the open court.)

(R.Muralidhar)
Member (Judicial)

(K.Anpazhakan)
Member (Technical)