IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT MUMBAI
COURT NO. I

Appeal No. C/1189 to 1197/2012

(Arising out of Order-in-Appeal No. 420-428/(Gr.VA)/2012 (JNCH)/IMP-363-371 dated 20.8.2012 passed by the Commissioner of Customs (Appeals), Mumbai-II).

M/s Whirlpool of India Ltd.	Appellant

Vs.

Commissioner of Customs (Imp), Nhava Sheva	Respondent

Appearance:

Shri Rajendra Bagade, C.A.	for Appellant
Shri Ramesh Kumar, AC (AR)	for Respondent

CORAM:

HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MR. S. SRIVASTAVA, MEMBER (TECHNICAL)

Date of Hearing: 15.11.2018

Date of Decision: 15.11.2018

ORDER NO. **A/87951-87959/2018**

Per: Dr. D.M. Misra

These appeals are filed against Order-in-Appeal No. 420-428/(Gr.VA)/2012 (JNCH)/IMP-363-371 dated 20.8.2012 passed by the Commissioner of Customs (Appeals), Mumbai-II.

2. Briefly stated the facts of the case are that the appellant had filed nine Bills of Entry declaring their product 'Pura Fresh Delux' and 'RO-6.5L Mineral Enrichment System (Reverse

Osmosis water purifier)' seeking classification under CTH84212190 claiming exemption from CVD under Notification No. 06/2006-CE Sr. No. 8B. The said goods were assessed by the Customs Department as 'household use' under Tariff Entry CTH 89212120 denying the benefit of exemption Notification No. 6/2006-CE. Aggrieved by the said order, the appellant filed an appeal before the learned Commissioner (Appeals), who in turn, rejected their appeal. Hence, the present appeal.

3. The learned Advocate for the appellant submits that the classification of the said product has been decided against the assessee in their own case by this Tribunal reported as *Whirlpool of India Ltd. Vs. Commissioner of Customs (Import), Nhava Sheva – 2014 (6) TMI-CESTAT Mumbai.* However, they have filed an appeal before the Hon'ble Supreme Court and the same has been admitted.

4. Learned AR for the Revenue submits that no stay has been granted against the order of this Tribunal, therefore, the present appeals be decided accordingly.

5. We find that considering various aspects of the case, the same products imported earlier had been examined by this Tribunal in the appellant's own case and the classification of the impugned goods are held to be under CTH 84212120 as household type filters. The Tribunal observed as follows: -

> ***"6.*** *In view of the foregoing, we hold that the impugned goods imported by the appellant merit classification under CTH 8421 21 20 as "household type filters" and not under the residual category under CTH 8421 21 90 as 'Other'. Thus the appeals are devoid of merits and accordingly we dismiss the same."*

6. We do not find any justifiable reason nor made out in the present appeals to deviate from the said findings of the Tribunal. Consequently, following the aforesaid precedent, the impugned orders are upheld and the present appeals are dismissed.

(Dictated and pronounced in Court)

(S. Srivastava)
Member (Technical)

(Dr. D.M. Misra)
Member (Judicial)

Sinha