

**IN THE CUSTOMS, EXCISE AND SERVICE TAX  
APPELLATE TRIBUNAL  
WEST ZONAL BENCH AT MUMBAI**

S.No.	Appeal No.	Appellant	Respondent
1	C / 00603 / 2012	Hitachi Home & Life Solution (India) Ltd.	CC (IMPORT) NHAVASHEVA
2	C / 00604 / 2012	Hitachi Home & Life Solution (India) Ltd.	CC (IMPORT) NHAVASHEVA
3	C / 00605 / 2012	Hitachi Home & Life Solution (India) Ltd.	CC (IMPORT) NHAVASHEVA
4	C / 00606 / 2012	Hitachi Home & Life Solution (India) Ltd.	CC (IMPORT) NHAVASHEVA
5	C / 00607 / 2012	Hitachi Home & Life Solution (India) Ltd.	CC (IMPORT) NHAVASHEVA
6	C / 00608 / 2012	Hitachi Home & Life Solution (India) Ltd.	CC (IMPORT) NHAVASHEVA
7	C / 00609 / 2012	Hitachi Home & Life Solution (India) Ltd.	CC (IMPORT) NHAVASHEVA
8	C / 00610 / 2012	Hitachi Home & Life Solution (India) Ltd.	CC (IMPORT) NHAVASHEVA
9	C / 00611 / 2012	Hitachi Home & Life Solution (India) Ltd.	CC (IMPORT) NHAVASHEVA
10	C / 00612 / 2012	Hitachi Home & Life Solution (India) Ltd.	CC (IMPORT) NHAVASHEVA
11	C / 00613 / 2012	Hitachi Home & Life Solution (India) Ltd.	CC (IMPORT) NHAVASHEVA
12	C / 00614 / 2012	Hitachi Home & Life Solution (India) Ltd.	CC (IMPORT) NHAVASHEVA
13	C / 00615 / 2012	Hitachi Home & Life Solution (India) Ltd.	CC (IMPORT) NHAVASHEVA
14	C / 00616 / 2012	Hitachi Home & Life Solution (India) Ltd.	CC (IMPORT) NHAVASHEVA
15	C / 00617 / 2012	Hitachi Home & Life Solution (India) Ltd.	CC (IMPORT) NHAVASHEVA
16	C / 00618 / 2012	Hitachi Home & Life Solution (India) Ltd.	CC (IMPORT) NHAVASHEVA
17	C / 00619 / 2012	Hitachi Home & Life Solution (India) Ltd.	CC (IMPORT) NHAVASHEVA
18	C / 00620 / 2012	Hitachi Home & Life Solution (India) Ltd.	CC (IMPORT) NHAVASHEVA
19	C / 00621 / 2012	Hitachi Home & Life Solution (India) Ltd.	CC (IMPORT) NHAVASHEVA
20	C / 00622 / 2012	Hitachi Home & Life Solution (India) Ltd.	CC (IMPORT) NHAVASHEVA
21	C / 00623 / 2012	Hitachi Home & Life Solution (India) Ltd.	CC (IMPORT) NHAVASHEVA
22	C / 00624 / 2012	Hitachi Home & Life	CC (IMPORT) NHAVASHEVA

		Solution (India) Ltd.	
23	C / 00625 / 2012	Hitachi Home & Life Solution (India) Ltd.	CC (IMPORT) NHAVASHEVA
24	C / 00626 / 2012	Hitachi Home & Life Solution (India) Ltd.	CC (IMPORT) NHAVASHEVA
25	C / 00627 / 2012	Hitachi Home & Life Solution (India) Ltd.	CC (IMPORT) NHAVASHEVA
26	C / 00628 / 2012	Hitachi Home & Life Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA
27	C / 00629 / 2012	Hitachi Home & Life Solution (India) Ltd.	CC (IMPORT) NHAVASHEVA
28	C / 00630 / 2012	Hitachi Home & Life Solution (India) Ltd.	CC (IMPORT) NHAVASHEVA
29	C / 00631 / 2012	Hitachi Home & Life Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA
30	C / 00632 / 2012	Hitachi Home & Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA
31	C / 00633 / 2012	Hitachi Home & Life Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA
32	C / 00634 / 2012	Hitachi Home & Life Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA
33	C / 00635 / 2012	Hitachi Home & Life Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA
34	C / 00636 / 2012	Hitachi Home & Life Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA
35	C / 00637 / 2012	Hitachi Home & Life Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA
36	C / 00638 / 2012	Hitachi Home & Life Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA
37	C / 00639 / 2012	Hitachi Home & Life Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA
38	C / 00640 / 2012	Hitachi Home & Life Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA
39	C / 00641 / 2012	Hitachi Home & Life Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA
40	C / 00642 / 2012	Hitachi Home & Life Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA
41	C / 00643 / 2012	Hitachi Home & Life Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA
42	C / 00644 / 2012	Hitachi Home & Life Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA
43	C / 00645 / 2012	Hitachi Home & Life Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA
44	C / 00646 / 2012	Hitachi Home & Life Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA
45	C / 00647 / 2012	Hitachi Home & Life Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA
46	C / 00648 / 2012	Hitachi Home & Life Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA

47	C / 00649 / 2012	Hitachi Home & Life Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA
48	C / 00650 / 2012	Hitachi Home & Life Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA
49	C / 00651 / 2012	Hitachi Home & Life Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA
50	C / 00652 / 2012	Hitachi Home & Life Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA
51	C / 00653 / 2012	Hitachi Home & Life Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA
52	C / 00654 / 2012	Hitachi Home & Life Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA
53	C / 00655 / 2012	Hitachi Home & Life Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA
54	C / 00656 / 2012	Hitachi Home & Life Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA
55	C / 00657 / 2012	Hitachi Home & Life Solution (India) Ltd.	CC (IMPORT) NHAVASHEVA
56	C / 00658 / 2012	Hitachi Home & Life Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA
57	C / 00659 / 2012	Hitachi Home & Life Solution (India) Ltd.	CC (IMPORT) NHAVASHEVA
58	C / 00660 / 2012	Hitachi Home & Life Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA
59	C / 00668 / 2012	Hitachi Home & Life Solution (I) Ltd.	CC (IMPORT) NHAVASHEVA

**Appearance:**

None for appellant

Ms. P Vinita Sekhar, Joint Commissioner (AR) for respondent

**CORAM:**

**Hon'ble Shri S.K. Mohanty, Member (Judicial)**

**Hon'ble Shri Sanjiv Srivastava, Member (Technical)**

**Date of hearing: 17/12/2018**

**Date of decision: 17/12/2018**

**FINAL ORDER NO: A/88348-88406/2018**

**Per: Bench**

None appeared for the appellant despite notice. Heard the learned D.R. for Revenue.

2. The issue involved in all these appeals is identical and arising out of a common impugned order dated 20.04.2012 passed by the Learned Commissioner of Customs (Appeals), Mumbai II. Accordingly, all the appeals are taken up for hearing together and a common order is being passed.

3. Brief facts of the case are that the appellant had imported "Hitachi Brand Refrigerators" and filed Bills of Entry, claiming classification under sub-Heading 841821 of the Customs Tariff Act, 1985. The appellant had also claimed the benefit of Notification No. 85/2004-Cus dated 31.08.2004 applicable to goods imported from Thailand under Free Trade Agreement entered into between India and Thailand. The Bills of Entry were assessed by the Proper Officer in denying the benefit of the said Notification. The department had contended that house-hold type refrigerators having two doors are classifiable under sub-Heading 8418 1090 and not under 8418 21.00 as claimed by the appellant. For arriving to such conclusion, the department had relied upon the Circular No. 23/2008-Cus dated 29.12.2008 issued by the CBEC, clarifying that the benefit of Sl. No. 50 of the above notification is not available to household type refrigerators having two doors.

4. The submissions of the Learned AR for Revenue in these appeals are that the issue arising out of the present dispute is no more *res integra* in view of the decision of the Tribunal in the appellant's own case, reported at **2012 (285) ELT 504 (Tri.Mum)**. It has further been contended that the Civil Appeal filed by the same appellant has also been dismissed by the Hon'ble Supreme Court, reported in **2014 (310) ELT 387 (SC)**.

5. We find that by placing reliance on General Interpretative Rules, this Tribunal in the case of the appellant itself (referred supra) has held that refrigerators used in house-holds are classifiable under Tariff Item 8418 10.90 and the benefit of

notification No. 85/2004 cannot be available. Civil appeal filed against the said decision of the Tribunal has also been dismissed vide order dated 16.10.2012 of the Hon'ble Apex Court. Thus, the issue regarding claim of benefit of the Notification No.85/2012-Cus is not open for any debate. Further, we also find that subsequently in a bunch of appeals filed by the appellant itself, this Tribunal vide order No. A/87666-87714/2018 dated 11.10.2018 has dismissed the appeals, endorsing the view expressed by Tribunal (supra).

6. In view of the well settled position of law that the subject goods should merit classification under 84181090 and the benefit of notification dated 31.08.2004 will not be available to such goods, we do not find any merits in the appeals filed by the appellant. Accordingly, the same are dismissed.

(Operative part of the order pronounced in the open court)

**(Sanjiv Srivastava)**  
**Member (Technical)**

**(S.K. Mohanty)**  
**Member (Judicial)**