CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI
REGIONAL BENCH
COURT No. I

Customs Appeal No. 85222 of 2013

(Arising out of Order-in-Appeal No. 606(GR.I)/2012 (JNCH)/IMP-540 dated 09.10.2012 passed by Commissioner of Customs (Appeals), Mumbai-II)

M/s. V.S. Healthcare Ltd. **Appellant**
264/C, Amrutlal Mansion,
Gr. Floor, 2, Lakhamshinappoo Rd.,
Matunga, Mumbai 400 019.

Vs.

Commissioner of Customs (Import) **Respondent**
Nhava Sheva
Jawaharlal Nehru Custom House,
Post Uran, Dt. Raigad 400 707.

Appearance:

None for the Appellant
Shri Ramesh Kumar, Authorised Representative for the Respondent

CORAM:

Hon'ble Dr. D.M. Misra, Member (Judicial)
Hon'ble Mr. Sanjiv Srivastava, Member (Technical)

FINAL ORDER NO. **A/86461/2019**

Date of Hearing: 14.08.2019
Date of Decision: 14.08.2019

PER: DR. D.M. MISRA

None present for the appellant. By letter dated 13.08.2019, the Advocate on record has withdrawn their Vakalatnama stating that they could not contact their clients in spite of repeated attempts in this regard. Learned AR for the Revenue submits that the appeal has been listed on number of occasions and further adjournment would not yield any result. Accordingly, the appeal is taken up for disposal.

2. This is an appeal filed against order-in-appeal No. 606(GR.I)/2012 (JNCH)/IMP-540 dated 09.10.2012 passed by Commissioner of Customs (Appeals), Mumbai-II.

3. Briefly stated the facts of the case are that the appellant had filed 12 Bills of Entry for clearance of long pepper/pippali declaring their product under Customs Tariff Heading 12119099. Alleging that the correct classification of the product as 09041110, a less charge memo was issued to the appellant on 07.12.2005 demanding customs duty of Rs.51,10,118/- along with interest. On adjudication, the demand was confirmed with interest. Aggrieved by the said order, they filed appeal before the learned Commissioner (Appeals) who, in turn, partly allowed their appeal in restricting the demand to six months. Hence, the present appeal.

4. Learned AR for the Revenue submits that the issue is no more *res integra* and covered by the judgment of this Tribunal in their own case reported as *Ganesh International vs. CC, Nagpur – 2004 (169) ELT 284 (Tri.-Mumbai)* and *2012 (278) ELT 72 (Tri.-Mumbai)*. He submits that in the aforesaid cases, this Tribunal after exhaustive analysis of the relevant material and evidence on record, classified the product under CTH 09041110. Therefore, there is no merit in the appeal.

5. We have carefully considered the submissions advanced by the learned AR for the Revenue and perused the records. We find that the short issue involved in the present appeal relates to classification of the product, viz. long pepper/pippali. The appellant classified their product under CTH 12119099 whereas the department proposed its classification under 09041110. We find that the issue of classification of the aforesaid product is no more *res*

integra and covered by the two successive judgments of this Tribunal in the appellant's own case. No contrary judgment has been placed on record by the appellant. In these circumstances, following the aforesaid precedent, we do not find any reason to interfere with the order of the learned Commissioner (Appeals). Consequently, the appeal being devoid of merit accordingly dismissed.

(Pronounced in the open court)

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

(Sanjiv Srivastava)
Member (Technical)

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