

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH AT MUMBAI**

REGIONAL BENCH - COURT NO. 02

Customs Appeal No. 87392 of 2013

(Arising out of Order-in-Appeal No. 152/MCH/AC/GR.V A/2013 dated 01.03.2013 passed by Commissioner of Customs (Appeals), Mumbai Zone-I)

M/s Jain Irrigation System Ltd.

.....Appellant

Plastic Park, Jain Fields,
Bambhori, Jalgaon-425001

VERSUS

**Commissioner of Customs
(Import), Mumbai**

.....Respondent

New Custom House, Ballard Estate,
Mumbai-400001

Appearance:

Shri Sachin Chitnis, Advocate for the Appellant

Ms. Trupti Chavan, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. A/87492/2019

Date of Hearing: 04.12.2019

Date of Decision: 04.12.2019

Per: S.K. MOHANTY

Heard both sides and perused the records.

2. The issue involved in this appeal for consideration by the Tribunal is whether, mini valve imported by the appellant should be considered as a product of Tariff Item No. 8424 90 00 as claimed by the appellant or under Tariff Item No. 8481 80 90, as asserted by the department. The issue is not under dispute that the valves imported by the appellant are the parts of irrigation system, used for agricultural and horticultural purpose. Considering the said dispute

for earlier period, this Tribunal in the case of appellant itself, reported in 2013-TIOL-1279-CESTAT-MUM, has held that valves used in agriculture/horticulture purpose are classifiable under Heading 8424 of the Tariff Act, 1975. Since, the issue arising out of the present dispute with regard to proper classification of the goods in question is not open for any debate, we do not find any merits in the impugned order, insofar as it has classified the product under Chapter 8481.

3. Therefore, the impugned order is set aside and the appeal is allowed in favour of the appellant, with consequential benefit if any, as per law.

(Dictated and pronounced in the open court)

(S.K.Mohanty)
Member (Judicial)

(P. Anjani Kumar)
Member (Technical)

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