CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

REGIONAL BENCH - COURT NO. 02

Customs Appeal No. 86578 of 2015

(Arising out of Order-in-Original No.CC-RS-04/2015-16 ACC Adj.(I) dated 29.04.2015 passed by Commissioner of Customs (Import), Mumbai)

Rashi Peripherals Pvt. Ltd. .....**Appellant**
5th Floor, Aristo House,
Junction on N.S. Phadke Road,
Teli Gali, Andheri (East),
Mumbai – 400 069.

VERSUS

Commissioner of Customs (Import), Mumbai .....**Respondent**
New Custom House, Ballard Estate
Mumbai – 400 001.

Appearance:

Ms. Lakshmi Menon, Advocate for the Appellant
Shri Ramesh Kumar, 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/87663/2019

Date of Hearing : 09.12.2019
Date of Decision : 09.12.2019

PER : S.K. MOHANTY

This appeal is directed against the impugned order dated 29.04.2015, wherein the Ld. Commissioner of Customs (Import), Mumbai has confirmed the adjudged demands on the ground that the imported goods i.e. "Removable or Exchangeable Disc Drives" should be classifiable under Tariff Item 84717030, as against the classification claimed by the appellant under Tariff Item 84717020.

2. Heard both sides and perused the records.

3. We find that the issue arising out of the present dispute of classification of the above impugned goods is no more *res integara*, in view of the decision of this Tribunal in the case of CC, New Delhi Vs. Supertron Electronic Pvt. Ltd. – 2017 (357) ELT 401 (Tri.) and Sony India Pvt. Ltd. Vs. CC – 2018-TIOL-1445-CESTAT-DEL. Vide orders dated 06.01.2017 and 13.03.2018 respectively, this Tribunal has held that the impugned goods should appropriately be classifiable under Tariff Item 84717020. Civil Appeals filed by Revenue against the said orders of the Tribunal were also dismissed by the Hon'ble Supreme Court vide orders dated 25.10.2017 and 18.10.2019 respectively. Further, we also find that the co-ordinate bench of this Tribunal in the case of M/s. Neoteric Infomatique Ltd., vide final order No. A/85477/2019 dated 12.03.2019 has upheld the classification of the disputed goods under Tariff Item 84717020.

4. In view of the above settled position of law with regard to classification of the disputed goods, we do not find any merits in the impugned order, insofar as it has changed the classification of goods, resulting in confirmation of the adjudged demands on the appellant. Accordingly, the impugned order is set aside and the appeal is allowed in favour of the appellant.

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

(S.K. Mohanty)
Member (Judicial)

(P. Anjani Kumar)
Member (Technical)

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