CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL MUMBAI

WEST ZONAL BENCH

CUSTOMS APPEAL NO: 86785 OF 2019

[Arising out of Order-in-Appeal No: 417/Gr-V/2019/JNCH/Appeal-II dated 14th March 2019 passed by the Commissioner of Customs (Appeals), Nhava Sheva, Mumbai – II.]

Hero Motorcorp Limited
34, Basant Lok, Vasant Vihar, New Delhi - 110057 … ***Appellant***

versus

Commissioner of Customs (NS-I)
Jawaharlal Nehru Custom House, Nhava Sheva,
Tal: Uran, Dist: Raigad …***Respondent***

APPEARANCE:

Shri S Thirumalai, Advocate for the appellant

Shri Manoj Kumar, Deputy Commissioner (AR) for the respondent

CORAM:

HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)
HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO: A / 87281 /2021

DATE OF HEARING: 16/09/2021
DATE OF DECISION: 09/12/2021

PER: C J MATHEW

The proceedings against M/s Hero Motorcorp Limited, culminating in impugned order-in-appeal no. 417/Gr-

V/2019/JNCH/Appeal-II dated 14th March 2019 of Commissioner of Customs (Appeals), Nhava Sheva, Mumbai – II, commenced with the proposal to re-classify two items, imported against bills of entry no. 9147827/06.05.2015, no. 9836424/08.07.2015 and no. 9680145/24.06.2015, for deployment in their 'motorcycle' production lines. However, the first appellate authority, while upholding the classification adjudicated by the original authority for one of those, remanded the matter for fresh consideration of classification proposed for the other on the ground that no finding had been recorded for levy of differential duty of ₹ 3,24,867 and ₹ 1,65,788 in the first two bills. Learned Counsel for appellant did make submissions on the correctness of the classification claimed for these but we are not inclined to appropriate the statutory responsibility that devolves on the original authority and, more so, as it is not the case of the appellant that there was a reasoned finding against them. We, therefore, restrict ourselves to the goods on which differential duty of ₹ 12,73,723, ₹ 6,50,013 and ₹ 4,86,486 in the three bills of entry was upheld.

2. The appellant, having imported the impugned goods for use in the manufacture of components and systems for assembly in 'motorcycles', sought clearance at the rate of duty applicable to '*toothed wheels, chain sprockets and other transmission elements presented separately*' corresponding to tariff item 8483 9000 of First Schedule to Customs Tariff Act, 1975. The customs authorities did

not find this acceptable and, in view of the undisputed use for which the goods had been procured, the description as '*Parts and accessories of vehicles of heading 8711 to 8713*' which covered 'motorcycles' corresponding to heading 8714 of First Schedule to Customs Tariff Act, 1975, the absence of the imported goods or of the product for which it was intended from among the exclusions in note 2 of section XVII of First Schedule to Customs Tariff Act, 1975 and the exclusion of 'articles of section XVII' by note 1(l) of section XVI, proposed classification as tariff item 8714 1090 of First Schedule to Customs Tariff Act, 1975. It is seen that the claimed classification is comprehensively elaborate which cannot be said about the adjudicated classification against residuary description. The resolution of the dispute before us turns on the legality of discarding a tariff item, and whose description is not contested for inaccuracy, on the finding that the intent of the exclusion in sections XVI of First Schedule to Customs Tariff Act, 1975 accords primacy to 'end use' for determining classification.

3. According to Learned Counsel, the more descriptive tariff entry which has not been controverted as incorrect, should, in accordance with the General Rules for the Interpretation of Import Tariff, have been accepted and that the exclusion in note 1 of section XVI should have been resorted to only after ascertainment of fitment of the heading within which it was proposed to classify the impugned goods.

Reliance was placed on the decision of the Tribunal in *Shiroki Auto Components India Pvt Ltd v. Commissioner of Central Excise & Service Tax, Ahmedabad [2020-VIL-348-CESTAT-AHM-CU]* which, while deciding on classification of 'child parts' imported for production of 'round recliner assembly' that are welded and fixed on seats of cars manufactured by Maruti Suzuki India Ltd against the finding of first appellate authority that these were 'parts and accessories' of cars – a heading that is parallel to the one for 'motorcycles' – against the claim that these were 'parts and accessories' of 'vehicle seats', ruled that

> *'9. …..in the case of JTEKT Sona Automotive India Ltd v. Commissioner of Customs, New Delhi (supra), the principal bench of this Tribunal after analyzing legal provisions of customs tariff, HSN, drawing a similar interpretation, decided that the assessee imported 'gear reduction blank' is correctly classifiable under 8483 40 00 as gear and gearing, other than toothed wheel, chain sprockets and other transmission elements presented separately as against Revenue's contention to classify under 8708 94 00. It is pertinent to mention that in the above case, the goods imported were directly used in the manufacture of motor vehicle parts whereas, in the present case, child parts were admittedly used in the vehicle seat parts. Therefore, the appellant's case is on the better footing. In identical issue, in the case of Uni Products India Limited (supra) the Hon'ble Supreme Court, after considering various provisions of HSN and explanatory notes, General Rules for interpretation held that car mating which is used in the motor vehicle is classifiable under Chapter 57 and not under Chapter 87. In*

> *this case, the assessee was manufacturing car mating which was directly used in the motor vehicle and despite this the Hon'ble Supreme Court held the classification under Chapter 57 whereas in the present case, child parts were not used in the motor vehicle but were used in the manufacture of another parts i.e. Round Recliner which is an integral part of motor vehicle seats. Therefore, Apex Court judgment is applicable in the facts of the present case.*

The Hon'ble Supreme Court, in *Commissioner of Central Excise, Mumbai-III v. Uni Products India Ltd [2020-VIL-17-SC-CE]*, had held that

> *'25. We do not find any error in such reasoning. Chapter 87 of the Central Excise Tariff of India does not contain car mats as an independent Tariff Entry. We have reproduced earlier the various parts and accessories listed against Tariff Entry 8708. All of them are mechanical components, and revenue want car mats to be included under the residuary sub-head "other" in the same list. The HSN Explanatory Notes dealing with interpretation of the rules specifically exclude "tufted textile carpets, identifiable for use in motor cars" from 87.08 and place them under Heading 57.03. Revenue's argument is that the Explanatory Notes have persuasive value only. But the level or quality of such persuasive value is very strong, as observed in the judgments of this Court to which we have already referred. Moreover, the Commissioner himself has referred to the Explanatory Notes in the order-in-original while dealing with the respondent's stand. Thus, we see no reason as to why we should make a departure from the general trend of taking assistance of these Explanatory Notes to resolve entry related dispute. Now, on referring to these Explanatory Notes, we*

> *find that one category of carpets [Textile carpets (Chapter 57)] has been excluded specifically from parts and accessories. In our opinion, the subject-item does not satisfy the third condition specified in Section XVII of the Explanatory Notes in relation to "Ill-Parts and Accessories". A plain reading of clause (C) thereof, which we have quoted above, excludes "textile carpets" (Chapter 57).'*

and was cited to contend that the proximate deployment should prevail over the ultimate use when the goods are not specifically described in the latter enumeration.

4. The decision of the Hon'ble Supreme Court, in *Intel Design Systems (India) Pvt Ltd v. Commissioner of Customs & Central Excise [2008 (223) ELT 135 (SC)]*, affirming that

> *'4. As per Rule 1 on Interpretive Rules, classification of excisable goods is to be determined according to the terms of the Heading and in terms of Section/Chapter notes. Note 2(f) to Section XVII (which governs Chapter 87) excludes the goods viz. electrical machinery and equipment (Chapter 85). The goods in question i.e. contractors, switches, control box etc. are the goods used for switching, protecting electrical circuits or for making connections to or in electric circuit. These parts/components are specifically covered under CSH 8536.90. The CBEC Circular relied upon by the assessee is not relevant.*
>
> *5. As per the Explanatory Notes to HSN the parts falling under Chapter Heading 8710 would be covered under the said chapter, provided they fulfill both the conditions i.e. they must be identifiable as being suitable for use solely or*

> *principally for such vehicles and that they must not be excluded by the provisions of Notes to Section XVII. The identifiable parts under the said heading bodies of armoured vehicles and parts thereof, cover special road wheels for armoured cars, propulsion wheels for tanks, tracts etc. As per this requirement, the goods should not only be identifiable to be armoured vehicles, but it should so not have been excluded by Notes to Section XVII. The Chapter note 2(f) excludes electrical machinery and equipment falling under Chapter 85. Explanatory Notes to HSN relating to the parts and accessories excluded by Note 2 specify items with reference to specific Chapter Heading as per (7) (a), (k) which excludes photographs and other current collectors for electric traction vehicles, fuses, switches and other electric apparatus of Heading No. 85.35 or 85.36. The items, therefore, manufactured by the appellants are identifiable or are in the nature of goods falling under Chapter Heading 85.36. Since these fall under the category of excluded goods under Chapter Notes, even though they are used specifically solely or principally with the armoured vehicles of Chapter Heading 8710, they are classifiable under Chapter Heading 8536.90 only as held by the adjudicating authority.'*

was highlighted by Learned Counsel to demonstrate the indispensability of notes in sections and chapters for determining classification. It was further pointed out that the reliance placed by first appellate authority on the decision of the Tribunal in *Telco Ltd v. Commissioner of Customs (Import), Mumbai [2015 (2) TMI 338 – CESTAT MUMBAI]* was not appropriate.

5. Learned Authorized Representative drew attention to the

description in the First Schedule to Customs Tariff Act, 1975 and to the notes relied upon in the impugned order to render the finding that

> *'2.7 From the above referred Headings, Chapter Notes and Explanatory notes, Adjudicating Authority found that Note 1 of Section XVI of the Customs Tariff clearly says that this Section does not coven articles of Section XVII. It means, if the goods are classified specifically in Section XVII, (Chapter 86 to 89), they cannot be classified under Section XVI (Chapter 84 & 85). Further, as per Explanatory Notes to Heading 8714 parts and accessories of this Heading includes Gearing, Gear Boxes, Clutch and other transmission equipment and parts thereof of motorcycle. I also find that under Heading 8483 or Tariff item 84839000 mentions only Gears and Gearing or Toothed wheels, chain sprocket and other transmission element presented separately; parts. It clearly shows that Gears used for engine other than motor vehicles are classifiable under Heading 8483. However, Gear - parts of engine for motorcycle more specifically falls under Heading 8714. Therefore, considering the Note 1 to Section XVI, HSN Explanatory Notes to Heading 8714 and relevant entries in the competing headings, Adjudicating Authority found a considered opinion that there is no reason to classify the parts and accessories i.e. Gears of motorcycles under Heading other than 8714.*
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> *2.8 Adjudicating Authority found these Gear parts are excluded as per Note 2(e] of Section XVII. This issue is not res Integra. The Hon'ble Tribunal in case of Telco Ltd. Vs. CCE, Pune - 2006 (195) ELT 151 (Tri.- Mumbai) considered the very same issue and held that gears, shafts and gear-boxes are classifiable under Chapter 87 applying Section Note 2(e) of Section XVII and Section Note l(k) of Section XVI*

and not under Heading 8483. In paragraph 2 of the said order, the Hon'ble Tribunal categorically held that gears, shafts and gear-boxes are not integral parts of engines or motors but are parts of motor vehicles. I further observe that the HSN Explanatory Notes of Heading 8714 specifically mention that parts & accessories of Heading 8714 includes gears, gear boxes, clutches and other transmission equipment, and parts thereof, for motor vehicles. Thus, the HSN Explanatory Notes of Heading 8714 are in line with the decision of Hon'ble Tribunal in case of Telco Ltd. supra. It is settled law that HSN Explanatory Notes are useful guide in deciding disputed issues of classification. In these circumstances, in the face of clear HSN Explanatory Notes and decision of Hon'ble Tribunal in case of Telco. Ltd, no weightage can be given to the opinions of the so called three experts mentioned by the appellant.'

6. The resolution of adversarial conflict in classification of imported goods by comparison of the claimed classification and counter-proposal of assessing authorities can be undertaken only after establishing that the distinction between the two is only one of degree. It is, therefore, not sufficient that the assessing authority demonstrate the claim to be wrong; the proposed classification should be shown to be correct failing which the claim shall, by default, prevail. Except where an exclusion is specific, the notes can only afford guidance in isolating the appropriate tariff item in the First Schedule to Customs Act, 1975 to which the test of rule 3 of the General Rules for the Interpretation of Import Tariff appended to Customs Tariff Act, 1975 is applied. This onus is mandated in the judgement of the Hon’ble

Supreme Court in *HPL Chemicals Ltd v. Commissioner of Central Excise, Chandigarh [2006 (197) ELT 324 (SC)]* holding that

> *'29. This apart, classification of goods is a matter relating to chargeability and the burden of proof is squarely upon the Revenue. If the Department intends to classify the goods under a particular heading or sub-heading different from that claimed by the assessee, the Department has to adduce proper evidence and discharge the burden of proof. In the present case the said burden has not been discharged at all by the Revenue. On the one hand, from the trade and market enquiries made by the Department, from the report of the Chemical Examiner, CRCL and from HSN, it is' quite clear that the goods are classifiable as "Denatured Salt" falling under Chapter Heading No. 25.01. The Department has not shown that the subject product is not bought or sold or is not known or is dealt with in the market as Denatured Salt. Department's own Chemical Examiner after examining the chemical composition has not said that it is not denatured salt. On the other hand, after examining the chemical composition has opined that the subject matter is to be treated as Sodium Chloride.'*

and also in the decision in *Hindustan Ferodo Ltd v. Collector of Central Excise, Bombay [1997 (89) ELT 16 (SC)]* which held that

> *'3. It is not in dispute before us, as it cannot be, that the onus of establishing that the said rings fell within Item 22F lay upon the Revenue. The Revenue led no evidence. The onus was not discharged. Assuming therefore, that the Tribunal was right in rejecting the evidence that was produced on behalf of the appellants, the appeal should, nonetheless, have been allowed.*

7. Accordingly, we proceed to this task with a perusal of the two tariff items. The bills of entry claim coverage within

> ‘*toothed wheels, chain sprockets and other transmission elements presented separately;…*’

corresponding to tariff item 8483 90 00 within

> *‘Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gearboxes and other speed change as, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)’*

corresponding to heading 8483 of First Schedule to Customs Tariff Act, 1975. There is no allegation that this is not an eyeball perception of the impugned goods. On the other hand, the notice issued to the appellant proposes that

> *‘other’*

corresponding to tariff item 8714 10 90 under ‘*of motorcycles (including mopeds)* as sub-heading within

> *‘Parts and accessories of vehicles of headings 8711 to 8713’*

corresponding to heading 8714 of First Schedule to Customs Tariff Act, 1975 is the appropriate classification.

8. At first blush itself, it would appear that the classification

proposed in the show cause notice falters on the test of specificity and, therefore, not in accord with the principle laid down in the decisions *supra* cited by Learned Counsel. The impugned order also does not claim to prevail by reason of misdescription in the declaration but by drawing upon the authority of the notes of exclusion in section XVI of the First Schedule to Customs Tariff Act, 1975, within which chapter 84 - ‘Machinery and mechanical appliances’ – has been placed, and the intended use finding fitment within chapter 87 - ‘Vehicles other than a railway or tramway rolling-stock’ – placed within section XVII of the First Schedule to Customs Tariff Act, 1975 and whose notes of exclusion does not contain, within the enumeration thereof, the parts imported by the appellant.

9. One of the fundamental principles of classification is that the identified tariff item should describe, as nearly as possible, the goods as presented. Usage as determinant, or subsuming within broader descriptions, must have specific sanction of the notes as laid down in rule 1 of the General Rules for the Interpretation of Import Tariff. It is also clear from the Rules that the comparison should be at ‘heading’ level before proceeding within the more appropriate of the two for identification of the applicable sub-heading and tariff item. In the dispute before us, the proposed heading is that of ‘parts and accessories’ of vehicles. The aptness of this heading can be elicited only from the scope of the description corresponding to heading 8714

of First Schedule to Customs Tariff Act, 1975 which pertains to motorcycles, bicycles and carriages for disabled persons.

10. Motorcycles are, essentially, powered two-wheel motor vehicles in which the frame is mounted with an engine for driving the wheels through a complex system for transmission of power generated by internal combustion of fuel mixture and, in combination with steering system, brake system, suspension system and seating system, afford mobility to the rider. Engines of ‘motor vehicles’ are classified either within

> *‘Spark-ignition reciprocating or rotary internal combustion engines’*

or within

> *‘Compression-ignition internal combustion piston engines (diesel or semi-diesel)’*

corresponding to 8407 and 8408 of First Schedule to Customs Tariff Act, 1975 with 8409 intended for

> *‘Parts suitable for use solely or principally with engines of heading 8407 or 8408’*

and those not solely or principally used with such engines under other headings in the same chapter. There is no separate heading for ‘transmission systems’ which enables power to be transferred to the wheels; ‘transmission system’ would also be covered within the description of heading for engines. That is clear from

> *‘4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.’*

in section XVI which, in the light of heading 8409 of First Schedule to Customs Tariff Act, 1975, renders superfluous a separate heading for what is essentially a means of transferring momentum generated in the engine to the wheels.

11. ‘Gears’, which are the goods impugned in this proceeding, are described in the *Explanatory Notes* to the Harmonised System of Nomenclature as

> *‘……….the toothed wheel, cylinder, cone, rack or worm, etc. in an assembly of such gears, the teeth of one engage with the teeth of another so that the rotary movement of the first is transmitted to the next, and so on. According to the relative number of teeth in the separate units, the rotary movement may be transmitted at the same rate, or at a faster or slower rate; according to the type of gear and the angle at which it meshes with the next, the direction of transmission may be changed, or a rotary movement converted into a linear movement or vice versa (as with a rack and pinion).*

> *The group covers all types of gears including simple cog wheels, bevel gears, conical gears, worms, rack and pinion gears, differential gears, etc., and assemblies of such gears. It also covers toothed and similar wheels for use with transmission chains.'*

to elaborate upon that constituent in the description corresponding to heading 8483 of the First Schedule to Customs Act, 1975. The logic of further segregation, at sub-heading as well as tariff item, of 'gears and gearing', which are components of 'transmission systems' that the tariff includes within 'engines', as 8483 4000 and, along with the portion excluded therein, as 8483 90 00, is found in this *Explanation* and to which we refer shortly.

12. With this backdrop, the contours of our decision can be mapped. From the placement of 'parts and accessories' in chapter 87 combined with exclusion from chapter 84, under the authority of note 1(l) of section XVI of First Schedule to Customs Tariff Act, 1975, it is apparent that this was intended to cover those parts which can directly be assembled as vehicles. The heading appropriated by the adjudicating authority pertains to 'parts and accessories' of 'motorcycles', 'bicycles' and 'carriages for disabled persons' and, while enumerating exhaustively those for the latter two, specifically includes only 'saddles' for the first. That this relatively inconsequential article finds specific mention which no other has would lead us to infer that that the few systems that make up

'motorcycles' are so apparent and recognizable in themselves as to preclude specific inclusion. Therefore, 'transmission system' for 'motor cycles' may not face impediment in being classified therein. To extend that classification to 'gears' which, along with other goods, are to be assembled into 'transmission system' is the consummation that the customs authorities seek. The premise of blanket exclusion, by the authority of note 1 (l) in section XVI of the First Schedule to Customs Tariff Act, 1975, of 'articles of Section XVII' of First Schedule to Customs Tariff Act, 1975 and the admitted usage in production of 'motorcycles' as sufficing to substitute the declared classification with the one pertaining to 'vehicles' appears to have influenced the adjudicating authority.

13. Though the exclusion on which the disputed demand has been confirmed appears to be absolute, the reference to another section of the First Schedule to Customs Tariff Act, 1975, with potential for classification in chapter 87 of the First Schedule to Customs Tariff Act, 1975, is an implied condition that must be attended to; conformity with the description corresponding to heading 8714 of First Schedule to Customs Tariff Act, 1975 is a necessary pre-requisite for the exclusion in note 1 of section XVI of First Schedule to Customs Tariff Act, 1975 to be made applicable. The impugned order, and that of the original authority, have not ventured in that direction at all.

14. The effect of

> *'(e) machines and apparatus of heading 8401 to 8479, or parts thereof, other than the radiators for the articles of this Section, articles of heading 8481 or 8482 or, provided they constitute integral parts of engines or motors, articles of heading 8483;'*

in note 2 of section XVII is one substantial enumeration that impacts the exclusion from section XVI of the First Schedule to Customs Tariff Act, 1975. This circular loop of the exclusions in the two sections in the First Schedule to Customs Tariff Act, 1975 did not appear to impress the lower authorities.

15. It is apparent that the imported goods are not solely or principally employable only for the production of 'motorcycles' and, except for familiarity with the business activities of the importer or the elaboration in the invoice, is not easily ascribable to usage in motor vehicles. The absence of a finding that the impugned goods are, from their description, best described as 'parts and accessories' of 'motorcycles' invalidates the proposed classification by failing to discharge the onus of determining the appropriate tariff item to qualify as a rival to the claimed classification. The exclusion note is not a tenable alternative to fulfillment of this obligation on the part of customs authorities.

16. We have already remarked upon the deliberated dichotomy of 'gears and gearing' in the structuring of heading 8483 of First Schedule to Customs Tariff Act, 1975 even as such segregation is not contemplated in the heading itself. The exhaustive enumeration under the heading, without recourse to any residuary description, renders the specificity of 8483 90 00 as intended to isolate those identified parts that go into the assembly of 'gears' to be unquestionably applicable to the impugned goods. If the intent was otherwise, such narrowed enumeration could well have provided for exclusion insofar as goods for the manufacture of 'vehicles, aircraft, vessels and associated transport equipment' is concerned. More particularly, we cannot but find significance in note 2(e) for exclusion of articles of heading 8483, whether identifiable or not for the goods enumerated in of section XVII of First Schedule to Customs Tariff Act, 1975, from 'parts and accessories' of vehicles. 'Gears' are essential for 'transmission systems' which are a subsystem of engines of 'motorcycles' and, thereby, reinforces the underlying principle that 'parts' or 'parts and accessories', intended by the note relied upon in the impugned order, is restricted to those which are exclusively designed for fitment on vehicles. The submissions made before us on the relevant portions of the *Explanatory Notes* to the Harmonised System of Nomenclature (HSN) lead to the same conclusion. Thus, the impugned goods, when assembled as 'gears', are required for 'transmission systems' that, for

the purposes of classification, are ‘engines’ and, by the exclusion in section XVII of First Schedule to Customs Tariff Act, 1975, is to be discarded from the exclusion in section XVI of First Schedule to Customs Tariff Act, 1975.

17. It, therefore, only remains to ascertain the relevance of the decisions relied upon by Learned Authorized Representative as binding precedent in contradistinction with our conclusion *supra*. In *re Telco Ltd*, the finding of ‘gears, shafts and the gearboxes’ as classifiable under heading 87.08 of Schedule to Central Excise Tariff Act, 1985, against the claim that heading 84.83 is applicable, is a consequence of the interpretation of note 2(e) in section XVII of the Schedule to Central Excise Tariff Act, 1985 corresponding to the one in Customs Tariff Act, 1975 that is the fulcrum of our finding *supra*. Though the appellant therein is also, like the appellant herein, a manufacturer of vehicles, the revealed evidence of the goods in dispute not being parts of engines but of motor vehicles distinguishes the facts in the present dispute. Furthermore, that decision was rendered, and notwithstanding the narration of fact, by following the decision of the Tribunal in *Mahindra & Mahindra Ltd v. Collector of Customs [1986 (26) ELT 269 (Tri)]* after discarding the contrary decision in *Commissioner, Chennai v. Best Cast (P) Ltd [2001 (127) ELT 730 (Tri-Chennai)]* as distinguishable and for not having considered the said note to the section. The decisions in *re Telco Ltd*

and in *re Mahindra & Mahindra Ltd* do not conflict with our findings in this dispute as the fitment of ‘transmission’ as a separate part or within the engine had not been subjected to scrutiny therein. On facts, those decisions are inapplicable.

18. Consequently, the classification under heading 8714 of First Schedule to Customs Tariff Act, 1975 fails the test of law and is, therefore, set aside to uphold heading 8483 of First Schedule to Customs Tariff Act, 1975 as declared by the appellant in the bills of entry. The appeal is, accordingly, allowed to that extent without interference in the partial remand in the impugned order.

(Order pronounced in the open court on 09/12/2021)

(AJAY SHARMA)
Member (Judicial)

(C J MATHEW)
Member (Technical)

**/as*