

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, MUMBAI**

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 85054 of 2022

(Arising out of Order-in-Appeal No. 809-848(Gr.VA)/2021(JNCH)/Appeals dated 28.09.2021 passed by the Commissioner of Customs (Appeals), JNCH, Nhava Sheva)

Crompton Greaves Consumer Electricals Ltd. ...Appellant
L3, Baddi Vill, Thana Baddi, Than Road,
Thana Baddi Solan, Himachal Pradesh 173 205.

Vs.

Commissioner of Customs, Nhava Sheva-V Respondent
JNPT, Custom House, Nhava Sheva, Raigad 400 707.

And

Customs Appeal Nos. 85056 to 85064 of 2022

(Arising out of Order-in-Appeal No. 809-848(Gr.VA)/2021(JNCH)/Appeals dated 28.09.2021 passed by the Commissioner of Customs (Appeals), JNCH, Nhava Sheva)

Crompton Greaves Consumer Electricals Ltd. ...Appellant
L3, Baddi Vill, Thana Baddi, Than Road,
Thana Baddi Solan, Himachal Pradesh 173 205.

Vs.

Commissioner of Customs, Nhava Sheva-V Respondent
JNPT, Custom House, Nhava Sheva, Raigad 400 707.

With

Customs Appeal Nos. 85097 to 85126 of 2022

(Arising out of Order-in-Appeal No. 809-848(Gr.VA)/2021(JNCH)/Appeals dated 28.09.2021 passed by the Commissioner of Customs (Appeals), JNCH, Nhava Sheva)

Crompton Greaves Consumer Electricals Ltd. ...Appellant
L3, Baddi Vill, Thana Baddi, Than Road,
Thana Baddi Solan, Himachal Pradesh 173 205.

Vs.

Commissioner of Customs, Nhava Sheva-V Respondent
JNPT, Custom House, Nhava Sheva, Raigad 400 707.

Appearance:

Shri Kevin Gogoi, Advocate a/w Rishin Gala, C.A. for the Appellants

Shri Manoj Kumar, Authorized Representative for the Respondent

CORAM:**HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)**
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)**FINAL ORDER NO. A/86026-86065/2023**

Date of Hearing: 28.06.2023

Date of Decision: 28.06.2023

Per: S.K. MOHANTY

Heard both sides and perused the case records.

2. The issue involved in this batch of appeals relates to classification of imported goods namely "Metal Clad Printed Circuit Boards (MCPCBs) for manufacturing of LED Lamps", classified under tariff item 8534 00 00 of First Schedule to the Customs Tariff Act, 1975. The classification claimed by the appellants were disputed by the department, holding that the said product should appropriately be classifiable under tariff item 9405 99 00. Classification adopted in the Bills of Entry was objected by the appellants and the assessed Bills of Entry were appealed against before the learned Commissioner (Appeals). The appeals filed by the appellants were disposed off by the learned Commissioner (Appeals) vide Orders-in-Appeal No. 809-848(Gr.VA)/2021(JNCH)/Appeals dated 28.09.2021 in rejecting all the appeals filed by the appellants. Feeling aggrieved with the impugned orders, the appellants have preferred these appeals before the Tribunal.

3. On perusal of the case records, we find that the issue involved in the present appeals is no more *res integra* in view of

the Final Order No. A/85876/2022 dated 09.09.2022 passed by this Tribunal in the case of the appellant themselves. Since the issue regarding classification of the disputed goods is no more open for any debate in view of the order passed by the Tribunal, we are of the view that the impugned orders passed by the learned Commissioner (Appeals) cannot be sustained for judicial scrutiny. Therefore, by setting aside the impugned orders, the appeals are allowed in favour of the appellants.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

Sinha