CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 86928 of 2022

(Arising out of Order-in-Original No. 17/2022-23/Commr/NS-V/CAC/JNCH dated 15.06.2022 passed by the Commissioner of Customs (NS-V), Jawaharlal Nehru Custom House, Nhava Sheva)

M/s Halonix Technologies Pvt. Ltd. **.... Appellant**
B-31, Phase II, Noida, District – Gautam Budh Nagar,
Uttar Pradesh- 201305.

Versus

Commissioner of Customs, **.... Respondent**
Nhava Sheva-V
Jawaharlal Nehru Custom House, Nhava Sheva,
Uran, Raigad, Maharashtra – 400707.

WITH

Customs Appeal No. 86925 of 2022

(Arising out of Order-in-Original No. 17/2022-23/Commr/NS-V/CAC/JNCH dated 15.06.2022 passed by the Commissioner of Customs (NS-V), Jawaharlal Nehru Custom House, Nhava Sheva)

Mr. Rohit Ramachandran **.... Appellant**
112, Samachar Aprtments, Mayur Vihar,
Phase 1, New Delhi.

Versus

Commissioner of Customs, **.... Respondent**
Nhava Sheva-V
Jawaharlal Nehru Custom House, Nhava Sheva,
Uran, Raigad, Maharashtra – 400707.

AND

Customs Appeal No. 86926 of 2022

(Arising out of Order-in-Original No. 17/2022-23/Commr/NS-V/CAC/JNCH dated 15.06.2022 passed by the Commissioner of Customs (NS-V), Jawaharlal Nehru Custom House, Nhava Sheva)

Mr. Rakesh Zutshi **.... Appellant**
1912, ATS Greens Village, Sector 93A,
Phase II, Noida, Uttar Pradesh-201305.

Versus

Commissioner of Customs, **.... Respondent**
Nhava Sheva-V
Jawaharlal Nehru Custom House, Nhava Sheva,
Uran, Raigad, Maharashtra – 400707.

AND

Customs Appeal No. 86927 of 2022

(Arising out of Order-in-Original No. 17/2022-23/Commr/NS-V/CAC/ JNCH dated 15.06.2022 passed by the Commissioner of Customs (NS-V), Jawaharlal Nehru Custom House, Nhava Sheva)

Mr. Prabir Talati .... **Appellant**
Flat No. 26A, 2nd Floor, Belle View, Plot No. 85,
Bhulabhai Desi Road, Breach Candy,
Mumbai, Maharashtra- 400026.

Versus

Commissioner of Customs, ... **Respondent**
Nhava Sheva-V
Jawaharlal Nehru Custom House, Nhava Sheva,
Uran, Raigad, Maharashtra – 400707.

Appearance:

Shri Akhilesh Kangasia with Ms. Apoorva Singh Parihar, Advocate for the Appellant

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/86137-86140/2023

Date of Hearing: 13.07.2023
Date of Decision: 13.07.2023

Per: S.K. MOHANTY

Heard both sides and perused the records.

2. Classification of imported goods namely, "Metal Clad Printed Circuit Boards (MCPCBs) for manufacturing of LED Lamps" is the subject matter of present dispute. The appellant M/s Halonix Technologies Pvt. Ltd. has claimed the classification under tariff item 8534 00 00 of the First Schedule to the Customs Tariff Act 1975. However, the classification claimed in respect of imported goods was disputed by the Department and by classifying the product under tariff item under 9405 99 00, the Department has adjudicated the matter against the appellant in confirming the duty

demand along with the interest and also imposed penalty on the importer and the other appellants. Feeling aggrieved with the impugned order, the appellants have referred these appeals before the Tribunal.

3. We find that with regard to classification of the disputed goods, the issue is no more open for any debate in view of the Final Order No. A/85876/2022 dated 09.09.2022 passed by this Tribunal in the case of Crompton Greaves Consumer Electricals Ltd. Vs. Commissioner of Customs (NS-V) reported in 2022 (9) TMI 1130-CESTAT-MUMBAI. By relying upon the said order of the Tribunal, in a recent order dated 28.06.2023, the co-ordinate Bench of the Tribunal in the case of Crompton Greaves Consumer Electricals Ltd. has also set aside the demand confirmed for the subsequent period. Since the issue is no longer *res integra* in view of the decision *cited supra,* as relied upon by the appellant, we are of the considered view that the impugned order confirming the adjudged demands cannot be sustained.

4. Therefore, we do not find any merits in the impugned order and accordingly, by setting aside the same, the appeals are allowed in favour of the appellants.

(Order dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

Sinha