CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL MUMBAI

WEST ZONAL BENCH

CUSTOMS APPEAL NO: 85678 OF 2024

[Arising out of Order-in-Appeal No: MUM-CUSTM-AMP-APP-618/2023-24 dated 18th July 2023 passed by the Commissioner of Customs (Appeals), Mumbai – III.]

Bajaj Electricals Ltd
GAT No. 603 to 607, 426 CHS, Talegaon Road,
Mahalunge,Khed, Pune – 415 709 … ***Appellant***

versus

Commissioner of Customs (Import)
Air Cargo Complex, Sahar, Andheri (E)
Mumbai - 400099 ***…Respondent***

APPEARANCE:

Ms Anjali Hirawat, Advocate for the appellant

Shri Deepak Sharma, Assistant Commissioner (AR) for the respondent

CORAM:

HON'BLE MR S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO: 85709/2024

DATE OF HEARING: 24/07/2024
DATE OF DECISION: 24/07/2024

PER: S.K. MOHANTY

Heard both sides and perused the case records.

2. Brief facts of the case are that the appellant had imported

goods namely, 'Metal Core Printed Circuit Board' (MCPCB) and claimed classification of the same under Heading 85.34 (Tariff Item 8534 0000) as 'Printed Circuits'. Contrary to the classification claimed by the appellant, the department had classified the said goods under Heading 94.05 (Tariff Item 9405 9900), on the ground that MCPCBs are different from 'Printed Circuit Boards' and that the same are used in the manufacture of LED. On the basis of change in classification of goods, the department had adjudicated the matter against the appellant and confirmed the differential duty liability. Appeal filed against the adjudication order dated 14/11/2022 was disposed off by the Learned Commissioner (Appeals) vide the impugned order dated 18/07/2023 in rejecting the same. Against the impugned order, the appellant has preferred this appeal before the Tribunal.

3. We find that the issue arising out of the present dispute is no more *res integra* in view of various orders passed by this Tribunal on identical set of facts. Since the Tribunal has taken the view that the product in question i.e., MCPCB should be classifiable under Tariff Item 8534 0000, different view cannot be taken to sustain classification of the same goods under Tariff Item 9405 9900, as claimed by the Revenue. The orders passed by the Tribunal on the issue are as under

i. Crompton Greaves Consumer Electricals Ltd vs. Commissioner of Customs (NS-V) [2022 (9) TMI 1130 CESTAT MUMBAI] *ii.* *Crompton Greaves Consumer Electricals Ltd. vs. Commissioner of Customs (NS-V) [Final Order No. A/86026-86065/2023 dated 28th June 2023].*

iii. *Halonix Technologies Pvt Ltd v. Commissioner of Customs (NS-V) [Final Order No. A/86137-86140/2023 dated 13th July 2023]*

4. In view of the settled position of law, as discussed above, we do not find any merits in the impugned order, insofar it has upheld the adjudication order and rejected the appeal filed by the appellant. Therefore, the impugned order is set aside and the appeal is allowed in favour of the appellant.

(Pronounced in Open Court)

(S.K. MOHANTY)
Member (Judicial)

(P. ANJANI KUMAR)
Member (Technical)

**/as*