CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Early Hearing Application No. 86772 of 2024
(on behalf of Appellant)

In

Customs Appeal No. 87924 of 2019

(Arising out of Order-in-Original No. 11/SA(11)ADG (ADJ.)/DRI, MUMBAI/ 2019-20 dated 10.07.2019 passed by the Additional Director General (Adjn.), Directorate of Revenue Intelligence, Mumbai)

M/s ISMT Ltd. .... Appellant
(Now known as Kirloskar Ferrous Industries Ltd.)
Jejuri Morgaon Road, Village – Koivihre,
P.O. Jejuri, Purandar,
Pune – 412 303

Versus

Additional Director General (Adjn), DRI, Mumbai.... Respondent
2nd Floor, Old Building, New Custom House,
Ballard Estate, Mumbai – 400 001

Appearance:

Ms. Ayushi Agarwal, Advocate for the Appellant

Shri Rajiv Ranjan, Authorised 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/85037/2025

Date of Hearing: 07.01.2025
Date of Decision: 07.01.2025

PER: S.K. MOHANTY

Heard both sides and perused the case records.

2. Applicant has filed this miscellaneous application, seeking early hearing of the appeal on the ground that the issue regarding classification of "Quicklime" (CaO) has already been resolved by the Tribunal vide Order No. A/87057-87058/2023 dated 20.10.2023 in the case of M/s Viraj Profiles Ltd. Vs. Commissioner of Customs (Preventive), Mumbai. It has further been stated that a Civil Appeal filed

by the Commissioner of Customs (Preventive), Mumbai against the said order dated 20.10.2023 was also dismissed by the Hon'ble Supreme Court in Diary No. 9655/2024 dated 01.04.2024,reported in 2024 (4) TMI – SC ORDER. Considering the submission made on behalf of the appellant that the issue in hand has already been resolved, the early hearing application is allowed and with the consent of both sides, the appeal is taken up for hearing and disposal today.

3. On examination of the case records, we find that the issue with regard to classification of the disputed goods i.e. Quicklime has already been resolved by the Tribunal, holding that the same should be classifiable under CTI 2522 10 10 as against the classification claimed by the Department under CTI 2825 90 90. Since the issue arising out of the present dispute is no more *res integra* in view of the order dated 20.10.2023 passed by the Tribunal, which was upheld by the Hon'ble Supreme Court vide judgement dated 01.04.2024, we are of the view that different interpretation cannot be placed to decide the appeal otherwise.

4. Therefore, the impugned order dated 10.07.2019 passed by the learned Additional Director General as Commissioner of Customs is set aside and the appeal is allowed in favour of the appellants.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

Sinha