# CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

**Customs Appeal No. 85677 of 2024**

(Arising out of Order-in-Original No. 235/2023-24/Commr/NS-V/CAC/JNCH dated 20.02.2024 passed by the Commissioner of Customs (NS-V), Nhava Sheva)

**M/s Kandhari Beverages Pvt. Ltd.** **.... Appellant**
Plot no. 460, Industrial Growth Centre,
Saha, Dist. Ambala, Haryana – 133 101

Versus

**Commissioner of Customs (NS-V), Nhava Sheva** **.... Respondent**
JNCH, Nhava Sheva, Uran, Raigad,
Maharashtra – 400 707

**WITH**

**Customs Appeal No. 85727 of 2024**

(Arising out of Order-in-Original No. 235/2023-24/Commr/NS-V/CAC/JNCH dated 20.02.2024 passed by the Commissioner of Customs (NS-V), Nhava Sheva)

**Gurjit Singh** **.... Appellant**
M/s Kandhari Beverages Pvt. Ltd.
21, Canal Colony,
Near District Administration Complex,
Amritsar, Punjab – 143 001

Versus

**Commissioner of Customs (NS-V), Nhava Sheva** **.... Respondent**
JNCH, Nhava Sheva, Uran, Raigad,
Maharashtra – 400 707

Appearance:

Ms. Asmita A. Nayak, Advocate for the Appellant

Shri Ram 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/85362-85363/2025**

Date of Hearing: 16.01.2025

Date of Decision: 16.01.2025

***PER: S.K. MOHANTY***

Heard both sides and perused the case records.

2. Classification of "*Innopet Plasmax System 20Q*" is the subject matter of present dispute. The appellants had imported the said goods for use exclusively for the coating of PET bottles from inside to equip these PET bottles with protective barrier properties of a glass container. In the Bill of Entry (B/E), the appellants had claimed the classification under CTI 8422 30 00 in respect of the imported machine and CTI 8422 90 90 with respect to the parts thereof. However, the Department had not accepted the classification claimed by the appellant and re-classified the imported goods under CTI 8479 89 99 and parts thereof under CTI 8479 90 90. As a result of change in the classification of the subject goods, the concessional rate of basic customs duty claimed by the appellants under Notification No. 15/2017-Cus dated 30.06.2017 and concessional rate of IGST under Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017, was denied by the Department. The show-cause proceedings initiated by the Department on 02.09.2021 culminated into issuance of the Order-in-Original dated 20.02.2024 (impugned herein), wherein demand of Rs.1,21,49,900/- was confirmed and classification of the goods claimed by the appellants were rejected. Feeling aggrieved with the impugned order dated 20.02.2024 passed by the learned Commissioner of Customs (NS-V), JNCH, Nhava Sheva, the appellants have preferred these appeals before the Tribunal.

3. We find that the issue arising out of the present dispute with regard to identical imports made through the same port of import, was dealt with by the Tribunal in the case of M/s SLMG Beverages Private Limited and vide Final Order No. A/86851-86852/2024 dated 13.11.2024, the Tribunal has accepted the classification of the goods under CTI 8422 30 00 and 8422 90 90 respectively as claimed by the appellants therein. Since the present import was in respect of the self-same goods, which was considered in the Order dated 13.11.2024 by the Tribunal in the case of SLMG Beverages Private Limited, we are of the view that different stand cannot be taken at this juncture to decide the present appeal differently.

4. Therefore, the impugned order, to the extent it has changed the classification of the subject goods and confirming the adjudged demands on the appellants cannot be sustained. Accordingly, the impugned order is set aside and the appeals are allowed in favour of the appellants, with consequential benefit, if any, as per law.

(Dictated and pronounced in open court)

**(S.K. MOHANTY)**
**MEMBER (JUDICIAL)**

**(M.M. PARTHIBAN)**
**MEMBER (TECHNICAL)**

*Sinha*