CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Early Hearing Application No. 87050 of 2025
(on behalf of appellant)

In

Customs Appeal No. 85105 of 2023

(Arising out of Order-in-Original CAO No. CC-GSS/12/2022-23 ADJ.(I)/ACC dated 02.12.2022 passed by the Commissioner of Customs (Import), ACC, Mumbai)

M/s Lupin Limited **.... Appellant**
Kalpataru Inspire, 3rd Floor,
Off Western Express Highway,
Santacruz (East), Mumbai – 400 055

Versus

Commissioner of Customs (Import), ACC, Mumbai **.... Respondent**
Air Cargo Complex, Sahar, Andheri (East),
Mumbai – 400 099

APPEARANCE:

Shri Jatin Arora, Advocate for the Appellant

Shri Mahesh Patil, 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/86771/2025

Date of Hearing: 07.11.2025
Date of Decision: 07.11.2025

PER: S.K. MOHANTY

Applicant/appellant has filed this miscellaneous application, praying for early hearing of appeal on the ground that the classification dispute in respect of the imported goods i.e., 'Crimp Pumps' of various types and configurations, involved in the present appeal is no more *res integra,* in view of the Final Order No. A/85262/ 2025 dated 25.02.2025 passed by this Bench of the Tribunal, which was subsequently upheld by the Hon'ble Supreme Court, reported in 2025 (7) TMI 1279 – SC. Therefore, prayer made by the applicant is considered and accordingly, the miscellaneous application filed by the applicant/appellant is allowed.

2. On a query from the Bench, whether the appeal can be taken up for hearing and disposal today, in view of the fact that the issue in hand has already been settled as per the above referred judgement, learned Authorized Representative appearing for the Revenue has not raised any objection for the same. Therefore, with the consent of both sides, this appeal is taken up for hearing and disposal today on merits.

3. We find that the issue with regard to classification of imported goods i.e., 'Crimp Pumps' is no more open for any debate, in view of the Final Order dated 25.02.2025 (supra) passed by this Tribunal. The Tribunal in the said order has held that the classification claimed by the importer under CTI 8413 5010 / 8413 5090 is proper and correct, inasmuch as at the time of import, the goods remain as 'appliance used for spraying or dispersion of liquid' called as 'Crimp Pump for nasal spray along with its components or parts'. Since the said order dated 25.02.2025 has also been upheld by the Hon'ble Supreme Court, by rejecting the appeal filed by the Revenue, we are of the view that the issue arising out of the present dispute is no more *res integra*.

4. Therefore, we do not find any merits in the impugned order passed by the learned adjudicating authority. Accordingly, the same 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