

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,  
MUMBAI**

REGIONAL BENCH - COURT NO. I

**Customs Appeal No. 85033 of 2023**

(Arising out of Order-in-Appeal No. MUM-CUSTOM-AMP-APP-1410/2022-23 dated 11.10.2022 passed by the Commissioner of Customs (Appeals), Mumbai-III)

**M/s Glenmark Pharmaceuticals Ltd.**

**.... Appellant**

Glenmark House, BD Sawant Marg,  
Andheri (East), Mumbai – 400 099

Versus

**Commissioner of Customs (ACC), Mumbai**

**.... Respondent**

Air Cargo Complex, Sahar, Andheri (East),  
Mumbai – 400 099

APPEARANCE:

Shri T. Viswanathan a/w Shri Akhilesh Kangsia and Ms. Madhura Khandekar,  
Advocates 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/86897/2025**

Date of Hearing: 03.12.2025

Date of Decision: 03.12.2025

**PER: S.K. MOHANTY**

Heard both sides and perused the case records.

2. Classification of the imported goods i.e. "(Dual Pump Head – Fabispray) - Nasal Spray" is the subject matter of the present dispute. The appellants had claimed the classification of the said goods under CTI 8413 50 10 and the Department had classified the same as "Scent spray and similar toilet spray" under CTI 9616 10 20 and accordingly, reassessed the already self-assessed Bill of Entry by the appellant. With regard to Nasal Spray, this Bench of the Tribunal in the case of the appellants themselves (in Customs Appeal No. 87155 of 2023), vide Final Order No. A/85262/2025

dated 25.02.2025 had decided the appropriate classification of the goods under CTI 8413 50 10. The said order dated 25.02.2025 was assailed by the Revenue before the Hon'ble Supreme Court and the Civil Appeal filed by the Revenue was dismissed by the Hon'ble Supreme Court vide judgement dated 17.07.2025.

3. Therefore, the issue with regard to classification of the imported goods in the present dispute is no more *res integra*, in view of the judgment dated 17.07.2025 delivered by the Hon'ble Supreme Court in upholding the above order of the Tribunal. Thus, we are of the view that the impugned order confirming the adjudged demands on the appellant in changing the classification of the said goods is not sustainable. Accordingly, we do not find any merits in the impugned order and therefore, by setting aside the same, the appeal is allowed in favour of the appellant.

(Dictated and pronounced in open court)

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

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