CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 86080 of 2024

(Arising out of Order-in-Original No. 225/2023-24/Commr/NS-V/CAC/JNCH dated 05.02.2024 passed by Commissioner of Customs (NS-V), Jawaharlal Nehru Custom House (JNCH), Nhava Sheva, District Raigad, Maharashtra.)

Avenue Supermarts Limited **.....Appellants**
Plot No.72/72A, Wagle Industrial Estate
Road No.33, Thane (West)
Maharashtra – 400 604.

VERSUS

Commissioner of Customs (NS-V) **.....Respondent**
Jawaharlal Nehru Custom House (JNCH), Nhava Sheva
Taluk Uran, District Raigad, Maharashtra–400 707.

Appearance:

Shri Gopal Mundra a/w Rajath Bharadew, Advocates for the Appellants
Shri Dinesh Nanal, Authorized Representative for the Respondents

CORAM:
HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/85029/2026

Date of Hearing: 14.10.2025
Date of Decision: 20.01.2026

PER : M.M. PARTHIBAN

This appeal has been filed by M/s Avenue Supermarts Limited, Thane (West), Maharashtra (herein after, referred to as 'the appellants'), assailing the Order-in-Original No. 225/2023-24/Commr/NS-V/CAC/JNCH dated 05.02.2024 (herein after, referred to as 'the impugned order') passed by the Commissioner of Customs (NS-V), Jawaharlal Nehru Custom House (JNCH), Nhava Sheva, Taluka Uran, District Raigad, Maharashtra.

2.1 Briefly stated, the facts of the case are that the appellants herein is, *inter alia*, engaged in operating a chain of hypermarkets in India. As a part of its business operations, the appellants imports 'drawing boards' of different kinds viz., Drawing & Writing Board, Black-White Writing Board, Drawing Colour Doodle from China and onward supplies the same for sale to customers in India. The appellants had filed Bill of Entry No.6568395 dated 07.12.2021 declaring the goods as 'Drawing Board' and self-assessed the same under Section 17(1) of the Customs Act, 1962, by classifying it under Customs Tariff Item (CTI) 9610 0000 discharging applicable Basic Customs Duty (BCD) at 10% and Integrated Goods and Services Tax (IGST) at 18%.

2.2 On the basis of intelligence, the aforesaid imported goods were kept on hold and was examined by the Customs CIU officers under the supervision of officers of DGoV. Upon examination of the imported goods covered under the B/E dated 07.12.2021 at CFS Speedy Multimode Ltd. Container Freight Station, Nhava Sheva on 23.12.2021, it was reported as follows:

> *"The supplier's details are M/s Zhejiang Li Heng International Trading Co. Limited, China and country of origin of goods declared is China and port of loading is Ningbo. The HS Code and unit price as declared are as follows:*

Sr. No.	*Bill of Entry No.*	*HS Code*	*Details of Goods*	*Total Quantity (Pcs)*	*Unit Price (USD)*
1	*6568395 dated 07.12.2021*	*9610 0000*	*"Drawing Board" in 2360 Cartons * 12 (Pcs in each carton)*	*28320*	*4.75 USD/ Kgs.*

> *The quantity of goods was found as per declaration and the goods were having a brand name written on packing as "Color Doodle" and were having a warning on it stating: "Small Parts/ Not for children under 3 years." The goods contained: a magnetic board and a special pen. The goods were having a MRP tag of Rs.310/- and are of size 30.2 cm * 23.5 cm.*
>
> *Further on examination, it appeared that the subject imported goods declared as 'Drawing Board' merit to be categorized under 'Toys and Games'/ 'Kids Educational Toys'/ 'Kids Activity Toys'/ '"Kids Learning Toys'."*

2.3 Detailed investigations were conducted by the Customs authorities at JNCH Custom House including issue of summons and recording of statements from persons concerned with the said imports. On the above basis, the department had concluded that the imported goods declared as 'drawing board' are Magic Slate i.e., educational toys which are correctly classifiable under CTI 9503 0090 and accordingly were re-assessed for payment of BCD at 60% and IGST @ 12% and SWS@6%. Further, it was also observed that toys under CTI 9503 0090 being subjected to import policy condition prescribed by DGFT notification dated 01.09.2017 and 02.12.2019 shall be permitted freely subject to conformation of BIS standards. Further, similar action for re-classification of goods imported in the past through 42 B/Es were also initiated by issue of Show Cause Notice (SCN) dated 11.08.2022. In the said SCN, it was proposed for rejecting the classification declared by the importer under CTI 9610 0000, and instead revise the classification of imported goods under CTI 9503 0090 by reassessment under Section 28(1) of the Customs Act, 1962, besides confiscation of the same under Section 111(d) ibid and for imposition of penalty under Section 112(a) and/or Section 114AA ibid. The SCN dated 11.08.2022 was adjudicated by the original authority in Order-in-Original dated 05.02.2024 by re-classifying the imported goods as proposed in the SCN, confirming the demand of short paid customs duty under Section 28 of the Customs Act, 1962 for Rs.52,56,831/- on the B/E No. 11.08.2022 along with interest; Rs.4,50,42,774/- on past imports and imposed redemption fine of Rs.4,00,000/- and Rs.80,00,000/- respectively. Besides, the original authority also imposed penalty on the appellants-importer for Rs.4,50,42,774/- under Section 114A ibid and Rs.4,51,00,000/- under Section 114AA on the appellants. Being aggrieved with the impugned order dated 05.02.2024, the appellants have filed this appeal before the Tribunal.

3.1. Learned Advocate for the appellants submitted that the imported goods ‘Colour Doodle’ is a drawing board that comprises of a writing surface, i.e., a magnetic board and is clearly designed to be used for writing or drawing with pen / magnetic pen. The subject goods can in no manner be said that it is designed for the purpose of playing or amusement as it purely in the nature of slate and does not have any other feature or characteristics for playing as toy.

3.2 Learned Advocate further submitted that the classification of imported goods declared by the appellants were duly supported by the Harmonized System of Nomenclature (HSN) which provides for coverage of goods under heading 9610 which encompasses slates composed of various materials, including but not limited to wood, paperboard, textile materials, asbestos, cement, etc., coated with powdered slate or other suitable coatings for writing, or plastic sheeting within its ambit. Further, this tariff heading also covers all slates and boards, clearly designed to be used for writing or drawing with slate pencils, chalks, felt or fibre tipped markers (e.g., school children’s slates, blackboards and certain notice boards).

3.3 Learned Advocate also relied upon the decision of Hon’ble Supreme Court in the case of *Plesantime Products and Anr. Vs. Commissioner of Central Excise, Mumbai-I* - 2009 (243) E.L.T. 641 (S.C.) to state that in order to classify any goods as toy it should have the main element of chance and skill, and in absence of it 'Junior Scrabble' puzzle is not an educational toy. Further, learned Advocate also stated that even going by the department's understanding that the imported goods are used for 'scribbling on it or drawing on it', by application of Rule 1 of the Rules of Interpretation, it would be more appropriately classifiable under CTI 9610 0000.

4. Learned Authorised Representative (AR) reiterated the findings made by the Commissioner of Customs in the impugned order and submitted that issue of classification of impugned goods, has been examined in detail by the learned Commissioner of Customs. Hence, the classification of impugned goods as held in the impugned order under CTI 9503 0090 is sustainable.

5. We have heard both sides and perused the case records and additional paper books submitted in this case by both sides.

6. The issue involved herein is to decide the classification of imported goods by the appellants as to whether, the same merits classification under Customs Tariff Item (CTI) 9619 0000 as claimed by the appellants; or, is it classifiable under CTI 9503 0090 as determined by the learned Commissioner of Customs, for deciding on the appropriate levy of customs duty, in respect of various Bills of Entries filed during the disputed period. Further, it is also required to be decided whether, the confirmation of demand of the differential duty is legally sustainable on the basis of the determination of the classification of impugned goods by invoking extended period of limitation and consequent redemption fine and penalties imposed on the appellants.

7. In order to address the above issue of classification of imported goods, we would like to refer the relevant legal provisions contained in Section 12 of the Customs Act, 1962; the Customs Tariff Act, 1975 and rules framed thereunder for consideration of proper and appropriate classification of the subject goods under dispute.

Customs Act, 1962

"***Section 12. Dutiable goods.*** -

(1) Except as otherwise provided in this Act, or any other law for the time being in force, duties of customs shall be levied at such rates as may be specified under the Customs Tariff Act, 1975 (51 of 1975), or any other law for the time being in force, on goods imported into, or exported from, India.

(2) The provisions of sub-section (1) shall apply in respect of all goods belonging to Government as they apply in respect of goods not belonging to Government."

Customs Tariff Act, 1975

"Section 1. Short title, extent and commencement. *-*

(1) This Act may be called the Customs Tariff Act, 1975.

(2) It extends to the whole of India.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Section 2. Duties specified in the Schedules to be levied. *-*

The rates at which duties of customs shall be levied under the Customs Act, 1962 (52 of 1962), are specified in the First and Second Schedules.

xxx xxx xxx xxx

THE FIRST SCHEDULE – IMPORT TARIFF
(Refer Section 2)

THE GENERAL RULES FOR THE INTERPRETATION OF IMPORT TARIFF
Classification of goods in this Schedule shall be governed by the following principles:

1. The titles of Sections, Chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished articles has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled.

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule 3.

3. When by application of rule 2(b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:

(a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to (a), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable.

(c) When goods cannot be classified by reference to (a) or (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

4. Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.

5. In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein:

(a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This rule does not, however, apply to containers which give the whole its essential character;

(b) Subject to the provisions of (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provisions does not apply when such packing materials or packing containers are clearly suitable for repetitive use.

6. For legal purposes, the classification of goods in the sub-headings of a heading shall be determined according to the terms of those sub headings and any related sub headings Notes and, mutatis mutandis, to the above rules, on the understanding that only sub headings at the same level are comparable. For the purposes of this rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

THE GENERAL EXPLANATORY NOTES TO IMPORT TARIFF

1. Where in column (2) of this Schedule, the description of an article or group of articles under a heading is preceded by "-", the said article or group of articles shall be taken to be a sub-classification of the article or group of articles covered by the said heading. Where, however, the description of an article or group of articles is preceded by "- -", the said article or group of articles shall be taken to be a sub-classification of the immediately preceding description of the article or group of articles which has "-". where the description of an article or group of articles is preceded by "---" or "----", the said article or group of articles shall be taken to be a sub-classification of the immediately preceding description of the article or group of articles which has "-" or "--".

2. The abbreviation "%" in any column of this Schedule in relation to the rate of duty indicates that duty on the goods to which the entry relates shall be charged on the basis of the value of the goods as defined in section 14 of the Customs Act, 1962 (52 of 1962), the duty being equal to such percentage of the value as is indicated in that column.

3. In any entry, if no rate of duty is shown in column (5), the rate shown under column (4) shall be applicable.

ADDITIONAL NOTES

In this Schedule,—

(1)(a) "heading", in respect of goods, means a description in list of tariff provisions accompanied by a four-digit number and includes all sub-headings of tariff items the first four-digits of which correspond to that number;

(b) "sub-heading", in respect of goods, means a description in the list of tariff provisions accompanied by a six-digit number and includes all tariff items the first six-digits of which correspond to that number;

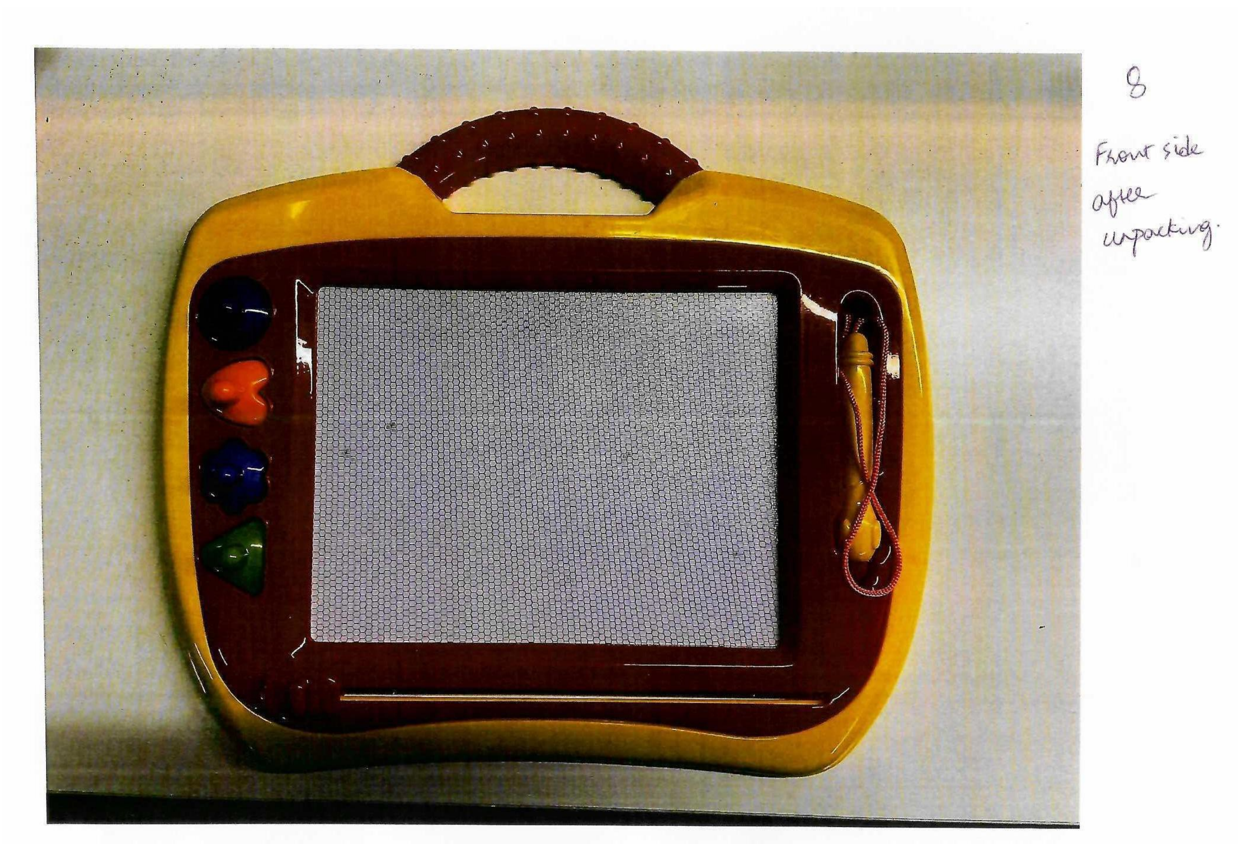
(c) "tariff item" means a description of goods in the list of tariff provisions accompanying eight digit number and the rate of customs duty;

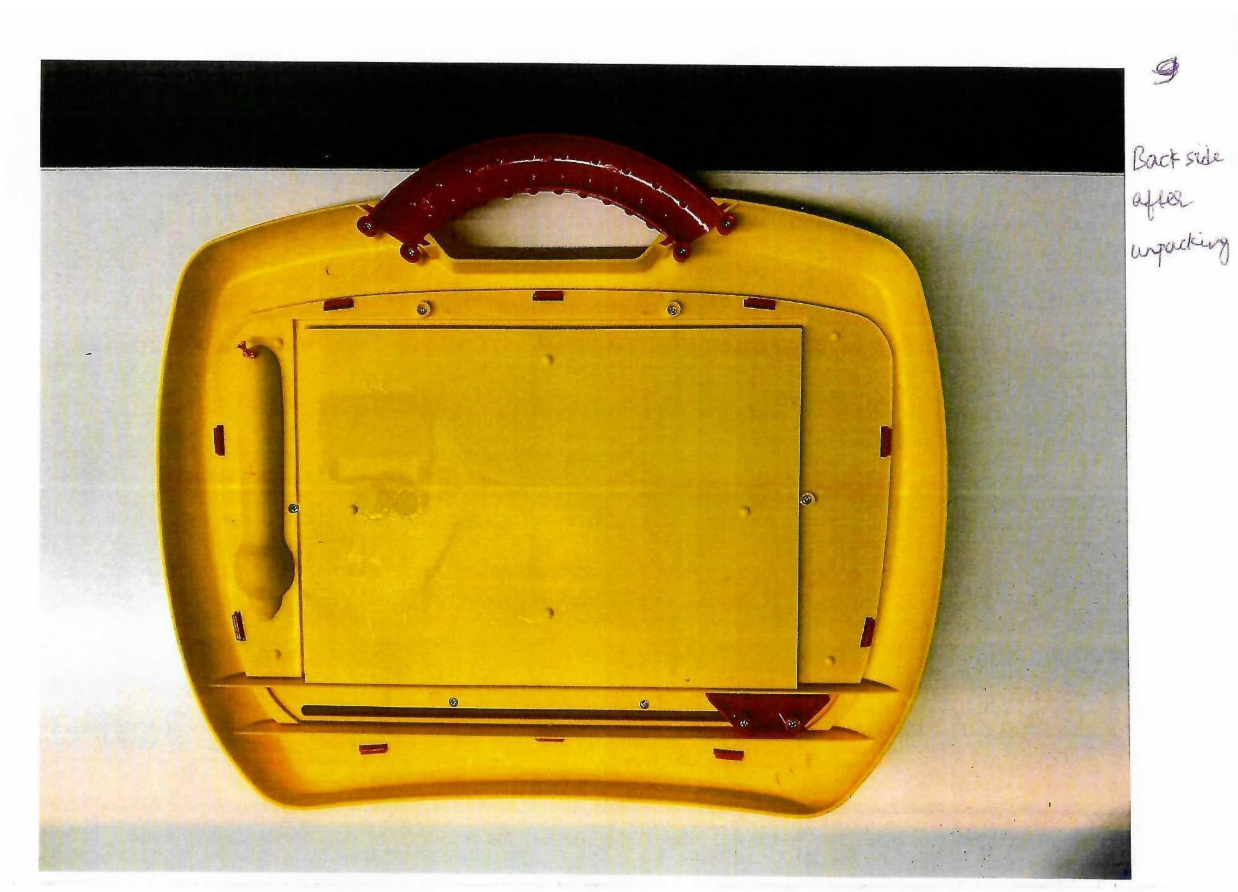
(2) the list of tariff provisions is divided into Sections, Chapters and Sub-Chapters;

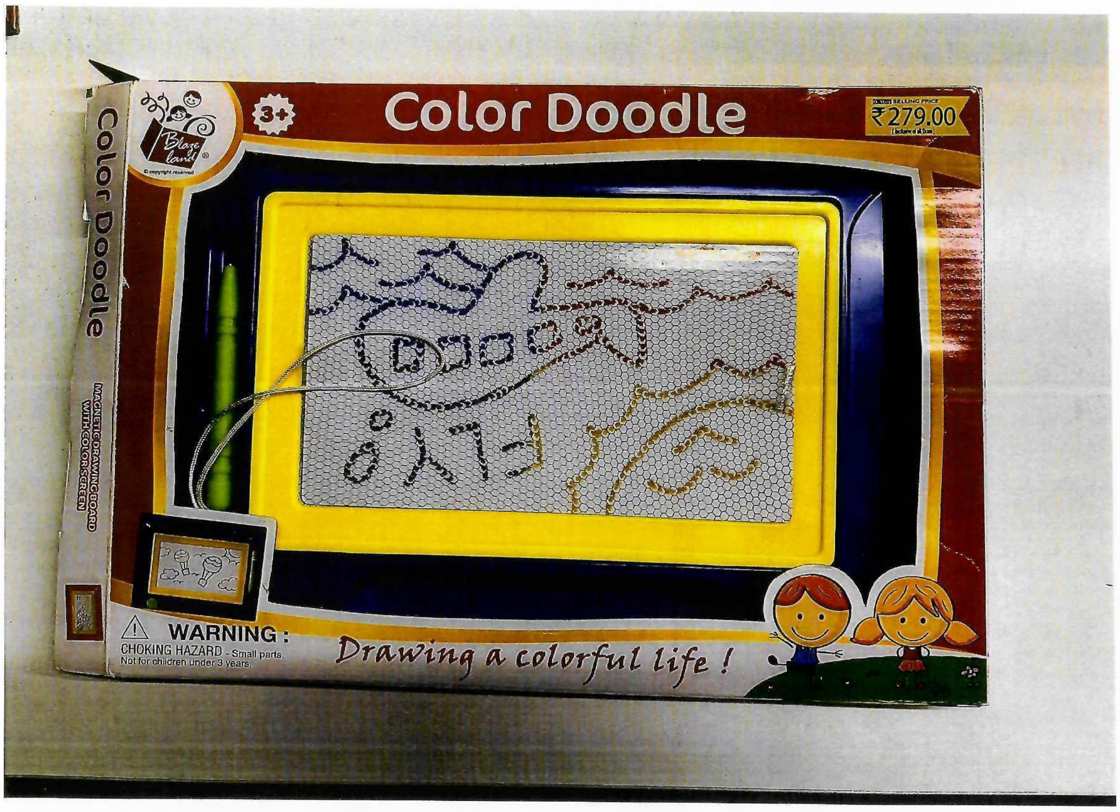
(3) in column (3), the standard unit of quantity is specified for each tariff item to facilitate the collection, comparison and analysis of trade statistics."

8.1 From plain reading of the above legal provisions, it transpires that in order to determine the appropriate duties of customs payable on any imported goods, one has to make an assessment of the imported goods for its correct classification under the First Schedule to Customs Tariff Act, 1975 in accordance with the provisions of the Customs Tariff Act by duly following the General Rules for Interpretation (GIR) and the General Explanatory notes (GEN) contained therein. The First Schedule to the Customs Tariff Act, 1975 specifies the various categories of imported goods in a systematic and well-considered manner, in accordance with an international scheme of classification of internationally traded goods, i.e., 'Harmonized Commodity Description and Coding System' (HS). Accordingly, goods are to be classified taking into consideration the scope of headings / sub-headings, related Section Notes, Chapter Notes and the General Rules for the Interpretation (GIR) of the First Schedule to the Customs Tariff Act, 1975. Rule 1 of the GIR provides that the classification of goods shall be determined according to the terms of the headings of the tariff and any relative Section notes or Chapter notes and thus, gives precedence to this while classifying a product. Rules 2 to 6 provide the general guidelines for classification of goods under the appropriate sub-heading. In the event of the goods cannot be classified solely on the basis of GIR 1, and if the headings and legal notes do not otherwise require, the remaining Rules 2 to 6 may then be applied in sequential order. Further, while classifying goods, the foremost consideration is the 'statutory definition', if any, provided in the Customs Tariff Act. In the absence of any statutory definition, or any guideline provided by HS explanatory notes, the trade parlance theory is to be adopted for ascertaining as to how the goods are known in the common trade parlance for the purpose of dealing between the parties.

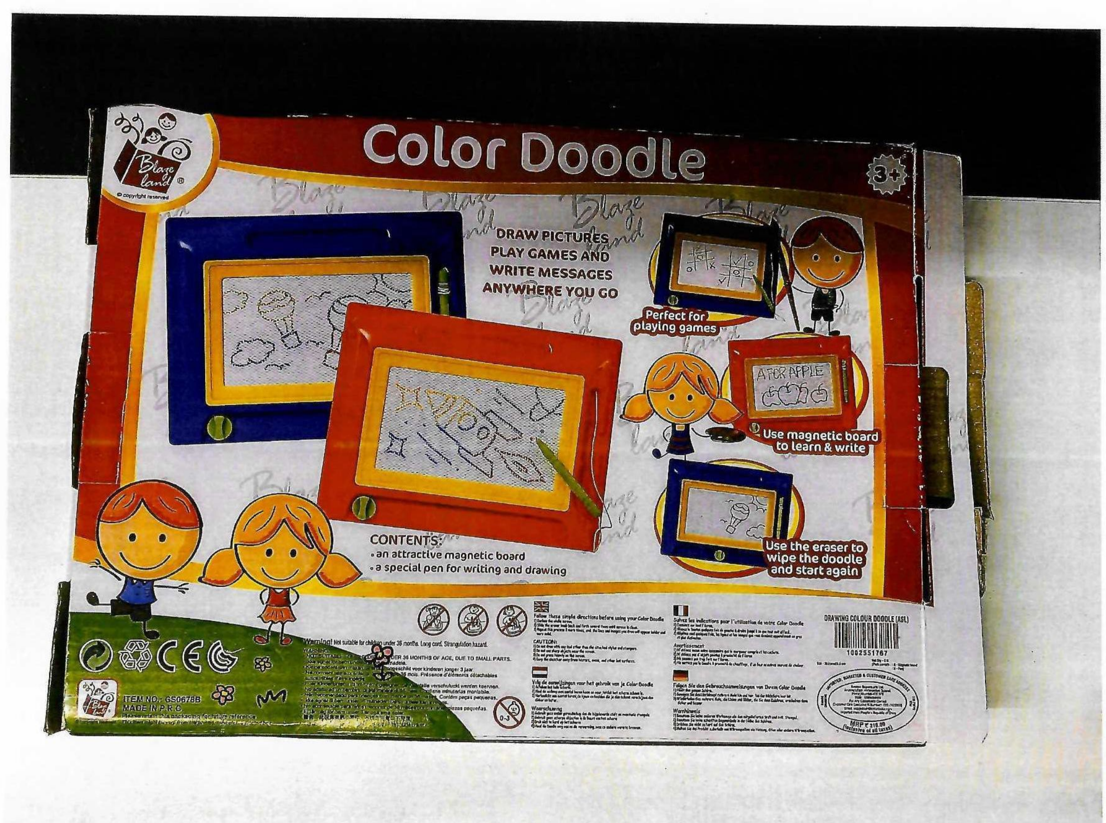
8.2 We had also perused the product catalogue of the imported goods described as Drawing Board/Drawing Colour Doodle. The representative pictures of the product under dispute are as given below:







10
Front side with packing.



11
Back side ~~off~~ with packing

8.3 In the case before us, the contending classification of imported goods discussed in the impugned order are either under CTI 9503 0090 or CTI 9610 0000 of the First Schedule to the Customs Tariff Act. Thus, it is clear that at the Chapter level itself, there is difference of opinion among the department and the appellants. The dispute in classification therefore lies in the narrow compass of analysis of the appropriate Headings under which the impugned goods are covered as per the Customs Tariff and then classifying the impugned product under the corresponding Sub-heading, Tariff Item. Now, we may closely examine the scope of the contending classification under two different headings with the representative pictures of the impugned goods, for determining correct classification. The relevant headings and their tariff entries in the First Schedule to the Customs Tariff Act of contending Chapter headings 9503 and 9610 are extracted as below:

"CHAPTER 95

Toys, games and sports requisites; parts and accessories thereof

Notes:

xxx xxx xxx xxx xxx

Tariff Item	Description of goods
(1)	(2)
9503	TRICYCLES, SCOOTERS, PEDAL CARS AND SIMILAR WHEELED TOYS; DOLL'S CARRIAGES; DOLLS; OTHER TOYS; REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT; PUZZLES OF ALL KINDS
9503 00	- Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds:
9503 0010	--- Electronic
9503 0020	--- Non electronic
	--- *Parts:*
9503 0091	--- Of electronic toys
9503 0099	--- Other

And

"CHAPTER 96

Miscellaneous manufactured articles

Notes :

xxx xxx xxx xxx xxx

Tariff Item	Description of goods
(1)	(2)
9610 0000	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED

8.3 It could be seen that by applying the GIR 1, the position is made clear that Chapter Heading 9503 covers within its scope and ambit, mainly of four broad categories of goods:

(i) first one i.e., "Tricycles, scooters, pedal cars and similar wheeled toys";

(ii) the second one i.e., "dolls' carriages; dolls; other toys";

(iii) the third one i.e., "reduced-size ("scale") models and similar recreational models, working or not"; and

(iv) the fourth one i.e., "puzzles of all kinds".

As the imported goods has been described by the learned Commissioner in the impugned order, as an entertaining or amusement article, to entertain by way of learning or playing on the product itself, the first three group of classification does not cover the impugned goods for the reason, that it is not a wheeled toy or doll or reduced size model. As regards the puzzles of all kinds are concerned, in order to classify any goods here it should have any of the characteristics that shall resemble with toys. They could be toys designed to be fun and engaging, providing a sense of accomplishment and satisfaction when completed. Puzzles may also involve developing problem-solving skills, critical thinking, and creativity, making them an excellent way to develop cognitive skills in children. In the case of Pleasant time Products (supra), the Hon'ble Supreme Court have held that the goods under chapter 95 viz., puzzles and the game have been differentiated by factors such as outcome, clue-chance and skill, for deciding the classification. However, the impugned goods are not having such features for classification under chapter 95 as toy.

8.4 Similarly, by applying same GIR 1, it could also be seen that Chapter Heading 9610 covers within its scope and ambit, mainly of two broad categories of goods:

(i) first one i.e., "Slates," for writing or drawing with slate pencils, chalks, felt or fibre tipped markets;

(ii) the second one i.e., "boards" for writing or drawing, covering under its scope various types of boards such as school children's writing boards; black boards for writing by the teacher and certain notice boards.

Further, all types of boards, whether framed or not; and slate, including agglomerated slate, of any type of material such as wood, paperboard, textile material, asbestos cement etc., or any other coating suitable for writing on, or sheeting of plastics, are covered under this heading. Further, slates or boards, incorporating counting frames, lines, squares, lists of commodities does not remove it from the scope of coverage of the product from this heading and it would continue to classify under 9610 and not in any other heading.

8.5 Broadly, we find that the chapter heading 9503 deals with "toys", whereas the chapter heading 9610 deals with products of "slates and boards" for writing or drawing. It is not in dispute that the imported goods are used for writing or drawing or scribbling and such matter written, drawn could be erased and again it could be used for a number of times. As was noted by the customs officers who had examined the goods as well as the product display that it can 'draw pictures, write messages, play games anywhere you go', such usage of the product does not obviate the nature of the product as slate or board for writing on the surface with a pen or other marker. Therefore, playing with counting frames or drawing which create amusement cannot qualify for classification as 'educational toy' under CTI 9503 0090, since only toy chemistry; printing, sewing and knitting sets and the like products are illustrated for explaining the phrase 'educational toy' in HSN and the impugned goods i.e. 'drawing board/slate' does not get covered therein. Furthermore, sub-heading 9503 90 is for classification of parts, whether electronic or other toys. Therefore, we find that the imported goods are rightly classifiable under CTI 9610 0000 and not under CTI 9503 0090. Therefore, we are of the prima facie view that on the above analysis and conclusion alone, the impugned order is liable to be set aside.

8.6 We further find that on the other hand, the Revenue's contention is that in terms of GIR-4 on the basis of 'most akin' concept, the impugned goods shall be classifiable as akin to 'toy' under CTH 9503 not accepting the argument advanced by the appellants that in terms of GIR-3(a), description of goods as 'drawing board/slate' is more specific for covering the impugned goods 'Drawing Colour Doodle' under CTH 9610, over the general heading under 9503. From the careful reading of the GIRs, it could be seen that these are required to be followed sequentially; in other words when the classification of goods is not possible to be arrived under the first rule GIR-1 then one need to proceed further, one by one. Further, for for invoking GIR-4, the preceding rules i.e., GIR 1, GIR-2 & GIR 3, is to be exhausted. As it could be seen that in the present case, when the classification of goods can be arrived at by following GIR-1, by detailed analysis of the specific customs tariff items under the respective headings, then there is no case for invoking GIR-4 arbitrarily, as discussed in the impugned order, even though it is shown that the original authority had proceeded sequentially. Further, the learned Commissioner of Customs in the impugned order had not taken an elaborate analysis of the product, its features with respect to the scope of coverage of each of the items under the various sub-headings, tariff items in arriving at the appropriate classification of the impugned goods, under any specific CTI for enabling comparative analysis at the six/eight digit level. Thus, it is not feasible to determine appropriate classification by application of GIR-4 as had been done in the impugned order.

9.1 In order to further examine the classification in terms of various customs tariff entries under the two contending sub-headings, we would like to examine the HS explanatory notes of the WCO, which describe in detail the scope and coverage of goods under Customs classification. The extract of HS classification in respect of relevant headings 9503 and 9610 are given below:

"Harmonized Commodity Description and Coding System
Explanatory Notes

95.03 - Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.

This heading covers :

(A) **Wheeled toys.**

These articles are usually designed for propulsion either by means of pedals, hand levers or other simple devices which transmit power to the wheels through a chain or rod, or, as in the case of certain scooters, by direct pressure of a person's foot against the ground. Other types of wheeled toys may be simply drawn or pushed by another person or driven by a motor.

These toys include :

(1) Children's tricycles and the like, but **excluding** bicycles of **heading 87.12**.

(2) Two- or three-wheeled scooters designed to be ridden by children, as well as youngsters and adults, with an adjustable or non-adjustable steering column and small solid or inflatable wheels. They are sometimes equipped with a bicycle-type handle-bar, a hand brake or a foot brake on the rear wheel.

(3) Pedal- or hand-propelled wheeled toys in the form of animals.

(4) Pedal cars, frequently in the form of miniature sports cars, jeeps, lorries, etc.

(5) Wheeled toys, propelled by hand levers.

(6) Other wheeled toys (with no mechanical transmission system) which are designed to be drawn or pushed, and are large enough for children to ride.

(7) Children's cars powered by a motor.

(B) **Dolls' carriages (e.g., strollers), including folding types.**

This group covers doll's carriages, whether or not folding, fitted with two or more wheels, such as push-chairs, perambulators, strollers, etc. It also covers bedding for carriages, similar to that used for doll's beds.

(C) **Dolls.**

This group includes not only dolls designed for the amusement of children, but also dolls intended for decorative purposes (e.g., boudoir dolls, mascot dolls), or for use in Punch and Judy or marionette shows, or those of a caricature type.

Dolls are usually made of rubber, plastics, textile materials, wax, ceramics, wood, paperboard, papier maché or combinations of these materials. They may be jointed and contain mechanisms which permit limb, head or eye movements as well as reproductions of the human voice, etc. They may also be dressed.

Parts and accessories of dolls of this heading include : heads, bodies, limbs, eyes (**other than** those unmounted of glass, of **heading 70.18**), moving mechanisms for eyes, voice-producing or other mechanisms, wigs, dolls' clothing, shoes and hats.

95.03

(D) **Other toys**.

This group covers toys intended essentially for the amusement of persons (children or adults). However, toys which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, e.g., pets, do not fall in this heading, but are classified in their own appropriate heading. This group includes :

All toys **not included** in **(A) to (C)**. Many of the toys are mechanically or electrically operated.

These include :

(i) Toys representing animals or non-human creatures even if possessing predominantly human physical characteristics (e.g., angels, robots, devils, monsters), including those for use in marionette shows.

(ii) Toy pistols and guns.

(iii) Constructional toys (construction sets, building blocks, etc.).

(iv) Toy vehicles (**other than** those of **group A**), trains (whether or not electric), aircraft, boats, etc., and their accessories (e.g., railway tracks, signals).

(v) Toys designed to be ridden by children but not mounted on wheels, e.g., rocking horses.

(vi) Non-electric toy motors, toy steam engines, etc.

(vii) Toy balloons and toy kites.

(viii) Tin soldiers and the like, and toy armaments.

(ix) Toy sports equipment, whether or not in sets (e.g., golf sets, tennis sets, archery sets, billiard sets; baseball bats, cricket bats, hockey sticks).

(x) Toy tools and implements; children's wheelbarrows.

(xi) Toy cinematographs, magic lanterns, etc.; toy spectacles.

(xii) Toy musical instruments (pianos, trumpets, drums, gramophones, mouth organs, accordions, xylophones, musical boxes, etc.).

(xiii) Dolls' houses and furniture, including bedding.

(xiv) Dolls' tea and coffee sets; toy shops and the like, farmyard sets, etc.

(xv) Toy counting frames (abaci).

(xvi) Toy sewing machines.

(xvii) Toy clocks and watches.

(xviii) Educational toys (e.g., toy chemistry, printing, sewing and knitting sets).

(ixx) Hoops, skipping ropes, diabolo spools and sticks, spinning and humming tops, balls (**other than** those of **heading 95.04** or **95.06**).

9.2 As the impugned goods are not covered within the scope of (i) Tricycles, scooters, pedal cars and similar wheeled toys; (ii) "dolls' carriages; dolls; (iii)"reduced-size ("scale") models and similar recreational models, working or not"; and (iv) "puzzles of all kinds", there is a need to look into the scope of "other toys". As the illustrative list of toys given above, does not specifically cover 'drawing board' it is not feasible to classify the impugned goods in any of the above headings.

96.10 - Slates and boards, with writing or drawing surfaces, whether or not framed.

This heading covers slates and boards, clearly designed to be used for writing or drawing with slate pencils, chalks, felt or fibre tipped markers (e.g., school children's slates, blackboards and certain notice boards).

These articles, framed or not, may be of slate, including agglomerated slate, or may consist of any material (wood, paperboard, textile material, asbestos cement, etc.) covered on one or both sides with a preparation of powdered slate or any other coating suitable for writing on, or sheeting of plastics.

Boards or slates may bear permanent markings (lines, squares, lists of commodities, etc.) and may incorporate counting frames.

9.3 In careful reading of above HSN explanatory notes, it is understood that heading 9610 covers under its scope all types of boards or slates, which are designed to be used for writing or drawing, with base material of the board, whether wood, paperboard, textile material, felt wood, paperboard, textile material, asbestos cement etc., or any other coating suitable for writing on, or sheeting of plastics. Therefore, in terms of HSN explanatory notes for classification of goods, the impugned goods are more appropriately classifiable under the heading 9610 and not under the heading 9503.

9.4 From the above discussion and analysis, we are of the considered view that the impugned goods are classifiable under 9610 0000 of the Customs Tariff.

10. In view of the foregoing discussions and analysis, we conclude that the impugned goods are classifiable under CTI 9610 0000 of the First Schedule to the Customs Tariff Act, 1975 and not under CTI 9503 0090 as claimed by Revenue. Therefore, we are of the considered view that the impugned order dated 05.02.2024 passed by learned Commissioner of Customs (NS-V), Nhava Sheva cannot be sustained on merits.

11. In the result, by setting aside the impugned order dated 05.02.2024, we allow the appeal in favour of the appellants with consequential relief, if any, as per law.

(Order pronounced in the open court on 20.01.2026)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

SM