## CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI
## REGIONAL BENCH
## COURT NO.1

**Excise Appeal No. 86016 of 2017**

(Arising out of Order-in-Appeal No. PK/13/M-II/2017 dated 24.01.2017 passed by the Commissioner of Central Excise (Appeals), Mumbai-II)

**Kunal Printing & Packaging** **Appellant**
C-106, Ghatkopal Indl. Estates,
LBS Marg, Ghatkopar (W),
Mumbai 400 086.

*Versus*

**Commissioner of Central Excise, Mumbai-II** **Respondent**
9th Floor, Piramal Chambers, Jijibhoy Lane,
Lalbaug, Parel, Mumbai 400 012.

Appearance:

Shri H.G. Dharmadhikari, Advocate, for the Appellants
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)**

Date of Hearing: 06.01.2026
Date of Decision: 06.01.2026

**FINAL ORDER No. 85216/2026**

**PER: S.K. MOHANTY**

Heard both sides and examined the case records.

2. Classification of the excisable goods, i.e. "writing pad", is the subject matter of the present dispute. The appellants had claimed the classification of the said goods under Chapter sub-heading 49011020 of the First Schedule to the Central Excise Tariff Act, 1985. Though the said chapter sub-heading provides for nil rate of duty in respect of the goods itemized therein, but the appellants had paid duty @ 1% on the goods removed from the factory. However, the department had objected to the payment of duty @ 1% by the appellants, holding that the product should be appropriately classifiable under Chapter Heading 4820 1020, which attracts duty @ 12%. On the basis of such understanding, proceedings were initiated by the department, which were culminated into the original order dated 27.06.2016, wherein

differential central excise duty along with interest was confirmed and penalty was imposed on the appellants. On appeal against the said original order dated 27.06.2016, learned Commissioner (Appeals) vide the impugned order dated 24.01.2017 has upheld confirmation of the adjudged demands and rejected the appeal filed by the appellants. Feeling aggrieved with the impugned order dated 24.01.2017, the appellants have preferred this appeal before this Tribunal.

3. On perusal of the letter dated 24.07.2017 addressed by the appellants to their jurisdictional authorities, we find that the appellants had claimed the classification of the product in dispute under Chapter sub-heading 49011020, but had inadvertently paid the duty @ 1%. Insofar as the classification of the goods in dispute is concerned, we are of the view that the plain paper with the advertisement of the product in the top and bottom of the page, leaving the middle portion as blank, should appropriately be classifiable as leaflet, containing the brand of Everest Company, which was used by the distributors of the said company as advertising material for selling the goods mentioned in the said paper to the customers. Since the goods in question are not used in the form of 'letter pad', in our considered view, the classification claimed by the department under sub-heading 4820 1020 cannot be sustained.

4. Therefore, the impugned order upholding confirmation of the adjudged demands on the appellants cannot be sustained and accordingly, the same is set aside. Resultantly, the appeal is allowed in favour of the appellants.

(Order dictated in the open court)

**(S.K. Mohanty)**
**Member (Judicial)**

**(M.M. Parthiban)**
**Member (Technical)**

*tvu*