

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

**REGIONAL BENCH**

**COURT NO.1**

**Customs Appeal No. 87337 of 2016**

(Arising out of Order-in-Appeal No. MUM-CUSTM-APSC-APP-95/2016-17 dated 08.06.2016 passed by the Commissioner of Customs (Appeals), Mumbai-III)

**Commissioner of Customs (II)  
(Airport Special Cargo)**

**.... Appellant**

6<sup>th</sup> Floor, Avas Corporate Point,  
Makwana Lane, Andheri-Kurla Road,  
Behind SM Centre,  
Andheri (E),  
Mumbai - 400 059.

*Versus*

**Hiten Techno Products Corporation**

**.... Respondent**

912, The Capital, Plot C-70, G-Block,  
BKC, Bandra (E),  
Mumbai - 400 051.

Appearance:

Shri Krishna Azad, Authorised Representative, for the Appellant

Shri Anil Balani with Ms. Shamita Patel, Advocates, for the Respondent

**CORAM:**

**HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)**

**HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)**

Date of Hearing: 09.12.2025

Date of Decision: 09.12.2025

**FINAL ORDER No. 87033/2025**

**PER: S.K. MOHANTY**

Heard both sides and examined the case records.

2. The respondent herein had imported 'D2 lamp assembly and hollow cathode lamp' for spectrophotometer/HPLC and filed the Bill of

Entry (B/E) before the Customs authorities, claiming the classification under CTH 9027 3020. In support of such claim of classification, the respondent had relied upon Chapter Note 2(b) of Chapter 90 and Rule 3(c) of the General Rules for Interpretation of the Import Tariff. However, the adjudicating authority had changed the classification of the imported goods to CTH 8539 3990 as 'lamps'. As a result of change in classification of the imported goods, the respondent had preferred appeal against the assessment order before the learned Commissioner (Appeals). The appeal filed by the respondent was disposed of by learned Commissioner (Appeals) on 08.06.2016, setting aside the assessment order passed by the department. In support of allowing the appeal in favour of the respondent, the learned Commissioner (Appeals) has recorded the following findings in the impugned order:-

*"11. I find that the classification of impugned goods in the case of the same Appellant was decided under Chapter 902790 by Commissioner of Customs (Appeals) vide O-in-A No. 140/2000-NCH dated 08.03.2000, Mumbai and the Department's Appeal in the case was disposed off vide CEGAT, Mumbai order No. A/688/W2B/05/CI/CSTB dated 15.12.2005 by way of remanding the case to original authority who in turn decided the classification in favour of the Appellant vide O-in-O 884/AC/KS/06 PAS dated 28.12.2006 which attained finality and consequently refund was sanctioned to the Appellant. I find that in such a background it was wrong on part of the adjudicating authority not to honour the basic principle of judicial discipline and reject the previous position accepted by the department without citing any change in the Tariff or HSN explanatory notes to change the classification. I also find that in case of Vaz Forwarding Pvt Ltd. Vs CC 1989(41) ELT 573, the Tribunal confirmed the classification of Hollow-cathode lamp (HCL) as part of Spectrometer but the lower authority has discarded the same as being a old decision. I am of the view that such an argument is not in consistent with legal principles."*

3. On reading of the above findings recorded in the impugned order, we find that the change in classification of the goods as per the Tariff Heading mentioned by the respondent had already been accepted by the department in the past cases and no appeals were filed against the orders accepting such classification. Since the issue with regard to the classification of the subject goods is no more *res integra*, in view of various orders passed by the officers in the department themselves, we are of the view that contrary stand at this juncture, cannot be taken in deciding the classification issue differently.

4. Therefore, we do not find any merits in the appeal filed by Revenue and accordingly, the same is dismissed.

(Order dictated in the open court)

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

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

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