CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Miscellaneous Application No. of 85715 of 2025
(on behalf of Appellant)
&
Customs Miscellaneous Application No. of 86861 of 2025
(on behalf of Respondent)

In

Customs Appeal No. 88108 of 2019

(Arising out of Order-in-Original No. 10/SA(10) ADG(ADJ,)/DRI, MUMBAI/2019-20 dated 10.07.2019 passed by the Additional Director General (Adjn.), DRI, Mumbai)

M/s Manali Petrochemicals Ltd. **.... Appellant**
Ponneri High Road, Manali,
Chennai – 600 068

Versus

Commissioner of Customs (Seaport-Import), Chennai-II **.... Respondent**
Custom House, 60, Rajaji Salai,
Chennai, Tamil Nadu – 600 001

AND

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Chennai, Tamil Nadu – 600 001

APPEARANCE:

Shri Ananta Khandait, Advocate for the Appellant

Shri Deepak Sharma, 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/85444/2026

Date of Hearing: 26.02.2026

Date of Decision: 26.02.2026

Per: S.K. MOHANTY

These miscellaneous applications have been filed by the appellant as well as the Revenue for change of name and address of the respondent from "*Commissioner of Customs (Adjudication), Mumbai (formerly the Additional Director General (Adjudication), Mumbai, New Custom House, Ballard Estate, Mumbai*" to ***"The Commissioner of Customs (Seaport-Import), Chennai-II, Custom House, 60, Rajaji Salai, Chennai, Tamil Nadu – 600 001***". The prayer made by the appellant as well as Revenue is considered and miscellaneous applications filed by both sides are allowed. Accordingly, the changed name and address of the respondent is substituted in the cause title of this appeal.

2. Brief facts of the case are that the appellant had imported "Quicklime" and claimed the classification under Customs Tariff Item (CTI) 2522 1000, which has described the product as 'hydrated lime and quicklime'. However, the Department had changed the classification of goods and classified the same under CTI 2825 9090, on the ground that the imported goods contained Calcium Oxide (CaO) of purity 98% or more, as such the duty liability is required to be discharged at the higher rate. The appellant had claimed the classification under CTI 2522 1000 on the ground that the CaO purity in the imported goods ranges between 91% and 95%, which is below the threshold required limit of 98% and thus, should appropriately be classified as claimed in the Bills of Entry (B/E).

3. Learned Advocate for the appellant submitted that the issue arising out of the present dispute is no more *res integra,* in view of the Final Order dated 20.10.2013 passed by this Bench of the Tribunal, in the case of *Viraj Profiles Ltd. Vs. Commissioner of Customs (Preventive), Mumbai* reported in *(2024) 17 Centax 292 (Tri.-Bom)*. He further submitted that the Civil Appeal filed by the Commissioner of Customs (Preventive), Mumbai against the order of the Tribunal in the case of *Viraj Profiles Ltd. (supra)* was dismissed by the Hon'ble Supreme Court, reported in *2024 (388) E.L.T. 673 (S.C.).*

4. The learned AR appearing for the Revenue reiterated the findings recorded in the impugned order.

5. Heard both sides and perused the case records.

6. It is an admitted fact on record that the purity of CaO imported by the appellant ranges between 91% and 95% and since such percentage of purity is less than 98%, the goods in question should appropriately be classified under CTI 2522 1000, as claimed by the appellant in the B/E. We find that this Bench of the Tribunal in the case of *Viraj Profiles Ltd. (supra)* has also held that the percentage of purity is dependent on classification of the said product and since it is less than the purity content of 98%, the Department's classification under CTI 2822 9090 would not be sustained.

7. In view of the fact that the CaO purity contained in the disputed goods was less than 98%, we are in agreement with the classification claimed by the appellant under CTI 2522 1000. Accordingly, the impugned order, changing classification of subject goods and confirming the adjudged demands on the appellant cannot be sustained. Therefore, the impugned order is set aside and 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)

Sinha