CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 87249 of 2015

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-213/15-16 dated 15.07.2015 passed by the Commissioner of Customs (Appeals), Mumbai-III)

M/s Sony India Pvt. Ltd. **.... Appellant**
A-31, Mohan Cooperative Industrial Estate,
Mathura Road, New Delhi – 110 044

Versus

Commissioner of Customs (Import), ACC, Mumbai **.... Respondent**
Air Cargo Complex, Sahar, Andheri (East),
Mumbai – 400 099

APPEARANCE:

Ms. Madhura Khandekar a/w Shri Akhilesh Kangsia, Advocates for the Appellant

Shri C.S. Vinod, 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/85697/2026

Date of Hearing: 06.04.2026
Date of Decision: 06.04.2026

PER: S.K. MOHANTY

Heard both sides and examined the case records.

2. Classification of "Color Data Projector (LCD) without tuner X145" is the subject matter of the present dispute. The appellant had claimed the classification of such imported goods under Customs Tariff Item (CTI) 8528 61 00 as *"Projectors: of a kind solely or principally used in an automatic data processing system of heading 8471"*. The appellant had also claimed the exemption benefit provided under Notification No. 24/2005-Cus., dated 01.03.2005, in respect of the imported goods falling under such CTI. However, the Department had changed the classification of the said goods as claimed by the appellant and re-classified the same under CTI 8528 69 00 as *"Projector: Other",* and consequently denied the benefit of duty

exemption as per the notification dated 01.03.2005 as claimed by the appellant.

3. Learned Advocate appearing for the appellant has pleaded that the issue arising out of the present dispute is no more *res integra,* in view of the Final Order No. C/A/51202-51203/2019-CU(DB) dated 31.07.2019 passed by the Co-ordinate Bench of the Tribunal, in the case of the appellants themselves, reported in 2019 (370) E.L.T. 1774 (Tri.-Del.). She also submitted that in respect of the other appellants namely, *Acer India Pvt Ltd. Vs. Commissioner of Customs (Import), Chennai – 2024 (1) TMI 147 – CESTAT CHENNAI, BenQ India Pvt. Ltd. Vs. Commissioner of Customs (Airport & Air Cargo Complex), Bangalore – 2025 (4) TMI 827 – CESTAT BANGALORE, Epson India Pvt. Ltd. Vs. Commissioner of Customs, Chennai – 2019 (366) E.L.T. 847 (Tri.-Chennai), Commissioner of Customs Vs. Antrax Technologies Pvt. Ltd. & Acer India Pvt. Ltd. – 2024 (10) TMI 685 – CESTAT BANGALORE, Dell International Services India Pvt. Ltd. Vs. Commissioner of Customs & Service Tax, Bangalore - 2018 (5) TMI 1141 – CESTAT BANGALORE,* to state that the product in dispute would appropriately fall under the CTI 8528 61 00 as claimed by the appellant.

4. In view of the fact that the issue with regard to classification of the disputed goods is no more open for any debate, in view of the orders passed by the Co-ordinate Benches of the Tribunal, we are of the considered opinion that different classification cannot be adopted at this juncture, to deny the benefit provided under the notification No. 24/2005-Customs dated 01.03.2005. Therefore, the impugned order, changing classification of the subject goods and denying the benefit of duty exemption provided under the said notification 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