CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 85119 of 2023

(Arising out of Order-in-Original No. 47/2022-23/Commr./NS-III/CAC/JNCH dated 26.10.2022 passed by the Commissioner of Customs (NS-III), JNCH, Nhava Sheva)

M/s Polmann India Ltd. **.... Appellant**
184-B, Maker Tower 'E', 18th Floor,
Cuffe Parade, Mumbai – 400 005

Versus

Commissioner of Customs (NS-III), Nhava Sheva **.... Respondent**
JNCH, Nhava Sheva, Uran,
Raigad, Maharashtra – 400 707

APPEARANCE:

Ms. Shamita Patel a/w Shri J.C. Patel, Advocates for the Appellant

Shri Krishna Azad, 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/85822/2026

Date of Hearing: 06.05.2026
Date of Decision: 06.05.2026

PER: S.K. MOHANTY

Heard both sides and perused the case records.

2. The issue involved in the present appeal for consideration by the Tribunal, is whether 'Yarn of Aramids' imported by the appellant is to be considered as 'Yarn of polyamides other than Nylon' and whether concessional rate of duty of 5% provided under Sr. No. 289 of Notification No. 12/2012-Cus., dated 17.03.2012 as superseded by Notification No. 50/2017-Cus., dated 30.06.2017 should be available. Contra claim was made by the Revenue that the product in question should fall under Sr. No.290 under the said Notification, in which the duty liability is required to be discharged @ 7.5%.

3. We find that the issue arising out of the present dispute with regard to availment of the benefit of Notification No. 12/2012-Cus., dated 17.03.2012, as superseded by Notification No. 50/2017-Cus., dated 30.06.2017, is no more *res integra,* in view of the Final Order No. A/85429/2024 dated 12.04.2024 passed by this Bench of the Tribunal in the case of *Teijin India Pvt. Ltd. Vs. Commissioner of Customs (Import), Nhava Sheva*. The relevant paragraphs recorded in the said order dated 12.04.2024 are extracted herein below: -

> *"4. We find that the learned Commissioner (Appeals) in the impugned order dated 19.12.2013 has also confirmed that Aramid and Nylon are different but has denied the benefit of concessional rate of duty only on the ground that both the category of goods are Polyamides. We find that the exemption notification dated 17.03.2012 has only categorized the product under chapter heading 54.02 under "(i) all goods other than those of Nylon" under Sr. No. 289 , and (ii) "all goods of nylon" under Sr. No. 290. Since the appellant has imported the goods of other than nylon origin, we are of the view that concessional rate of duty provided under Sr. No. 289 of the said notification should be available to it.*
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> *5. In view of the above, we do not find any merit in the impugned order insofar as it has held that the concessional rate of duty as per Sr. No. 289 of the Notification dated 17.03.2012 should not be available to the appellant. Therefore, the impugned order is set aside and the appeal to such extent is allowed in favour of the appellant."*

4. In view of the fact that the issue involved in the present appeal is no more open for any debate, as per the order referred supra, we are of the considered opinion, that the impugned order cannot be sustained on merits. Therefore, we hold that the adjudged demands confirmed, in denying the concessional rate of duty @ 5% is not proper and justified. Therefore, the impugned order is set aside and 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