

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL Diary No.28888/2024

COMMISSIONER OF CUSTOM

Petitioner(s)

VERSUS

CROMPTON GREAVES CONSUMER ELECTRICAL LTD.

Respondent(s)

O R D E R

1. There is a gross delay of 312 days in filing the Civil Appeals which has not been satisfactorily explained by the appellant.
2. Even otherwise, we see no good ground to interfere with the impugned order passed by the Customs, Excise & Service Tax Appellate Tribunal, Mumbai.
3. The Civil Appeals are, accordingly, dismissed on the ground of delay as well as on merits.
4. Pending applications, if any, also stand disposed of.

.....J
(J.B. PARDIWALA)

.....J
(R. MAHADEVAN)

NEW DELHI
29TH NOVEMBER, 2024.

ITEM NO.16

COURT NO.15

SECTION XVII-A

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

CIVIL APPEAL Diary No.28888/2024

[Arising out of impugned final judgment and order dated 28-06-2023 in CA No. 85054/2022 28-06-2023 in CA No. 85056/2022 28-06-2023 in CA No. 85057/2022 28-06-2023 in CA No. 85058/2022 28-06-2023 in CA No. 85059/2022 28-06-2023 in CA No. 85060/2022 28-06-2023 in CA No. 85061/2022 28-06-2023 in CA No. 85062/2022 28-06-2023 in CA No. 85063/2022 28-06-2023 in CA No. 85064/2022 28-06-2023 in CA No. 85097/2022 28-06-2023 in CA No. 85098/2022 28-06-2023 in CA No. 85099/2022 28-06-2023 in CA No. 85100/2022 28-06-2023 in CA No. 85101/2022 28-06-2023 in CA No. 85102/2022 28-06-2023 in CA No. 85103/2022 28-06-2023 in CA No. 85104/2022 28-06-2023 in CA No. 85105/2022 28-06-2023 in CA No. 85106/2022 28-06-2023 in CA No. 85107/2022 28-06-2023 in CA No. 85108/2022 28-06-2023 in CA No. 85109/2022 28-06-2023 in CA No. 85110/2022 28-06-2023 in CA No. 85111/2022 28-06-2023 in CA No. 85112/2022 28-06-2023 in CA No. 85113/2022 28-06-2023 in CA No. 85114/2022 28-06-2023 in CA No. 85115/2022 28-06-2023 in CA No. 85116/2022 28-06-2023 in CA No. 85117/2022 28-06-2023 in CA No. 85118/2022 28-06-2023 in CA No. 85119/2022 28-06-2023 in CA No. 85120/2022 28-06-2023 in CA No. 85121/2022 28-06-2023 in CA No. 85122/2022 28-06-2023 in CA No. 85123/2022 28-06-2023 in CA No. 85124/2022 28-06-2023 in CA No. 85125/2022 28-06-2023 in CA No. 85126/2022 passed by the Custom Excise Service Tax Apellate Tribunal, West Zonal Bench at Mumbai]

COMMISSIONER OF CUSTOM

Petitioner(s)

VERSUS

CROMPTON GREAVES CONSUMER ELECTRICAL LTD.

Respondent(s)

(IA No.209207/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT, IA No.209206/2024-EX-PARTE STAY and IA No.209205/2024-CONDONATION OF DELAY IN FILING APPEALS)

Date : 29-11-2024 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA

HON'BLE MR. JUSTICE R. MAHADEVAN

For Petitioner(s)

Mr. Raghavendra P Shankar, A.S.G.

Mr. Gurmeet Singh Makker, AOR

Mr. Karan Lahiri, Adv.

Mr. Suyash Pandey, Adv.

Ms. Chinmyee Chandra, Adv.

For Respondent(s)

UPON hearing the counsel the Court made the following
O R D E R

1. The Civil Appeals are dismissed on the ground of delay as well as on merits, in terms of the signed order.
2. Pending applications, if any, also stand disposed of.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)

(Signed Order is placed on the file)

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

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 85054 of 2022

(Arising out of Order-in-Appeal No. 809-848(Gr.VA)/2021(JNCH)/Appeals dated 28.09.2021 passed by the Commissioner of Customs (Appeals), JNCH, Nhava Sheva)

Crompton Greaves Consumer Electricals Ltd. ...Appellant

L3, Baddi Vill, Thana Baddi, Than Road,
Thana Baddi Solan, Himachal Pradesh 173 205.

Vs.

Commissioner of Customs, Nhava Sheva-V Respondent

JNPT, Custom House, Nhava Sheva, Raigad 400 707.

And

Customs Appeal Nos. 85056 to 85064 of 2022

(Arising out of Order-in-Appeal No. 809-848(Gr.VA)/2021(JNCH)/Appeals dated 28.09.2021 passed by the Commissioner of Customs (Appeals), JNCH, Nhava Sheva)

Crompton Greaves Consumer Electricals Ltd. ...Appellant

L3, Baddi Vill, Thana Baddi, Than Road,
Thana Baddi Solan, Himachal Pradesh 173 205.

Vs.

Commissioner of Customs, Nhava Sheva-V Respondent

JNPT, Custom House, Nhava Sheva, Raigad 400 707.

With

Customs Appeal Nos. 85097 to 85126 of 2022

(Arising out of Order-in-Appeal No. 809-848(Gr.VA)/2021(JNCH)/Appeals dated 28.09.2021 passed by the Commissioner of Customs (Appeals), JNCH, Nhava Sheva)

Crompton Greaves Consumer Electricals Ltd. ...Appellant

L3, Baddi Vill, Thana Baddi, Than Road,
Thana Baddi Solan, Himachal Pradesh 173 205.

Vs.

Commissioner of Customs, Nhava Sheva-V Respondent

JNPT, Custom House, Nhava Sheva, Raigad 400 707.

Appearance:

Shri Kevin Gogoi, Advocate a/w Rishin Gala, C.A. for the Appellants

Shri Manoj Kumar, 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/86026-86065/2023

Date of Hearing: 28.06.2023

Date of Decision: 28.06.2023

Per: S.K. MOHANTY

Heard both sides and perused the case records.

2. The issue involved in this batch of appeals relates to classification of imported goods namely "Metal Clad Printed Circuit Boards (MCPCBs) for manufacturing of LED Lamps", classified under tariff item 8534 00 00 of First Schedule to the Customs Tariff Act, 1975. The classification claimed by the appellants were disputed by the department, holding that the said product should appropriately be classifiable under tariff item 9405 99 00. Classification adopted in the Bills of Entry was objected by the appellants and the assessed Bills of Entry were appealed against before the learned Commissioner (Appeals). The appeals filed by the appellants were disposed off by the learned Commissioner (Appeals) vide Orders-in-Appeal No. 809-848(Gr.VA)/2021(JNCH)/Appeals dated 28.09.2021 in rejecting all the appeals filed by the appellants. Feeling aggrieved with the impugned orders, the appellants have preferred these appeals before the Tribunal.

3. On perusal of the case records, we find that the issue involved in the present appeals is no more *res integra* in view of

the Final Order No. A/85876/2022 dated 09.09.2022 passed by this Tribunal in the case of the appellant themselves. Since the issue regarding classification of the disputed goods is no more open for any debate in view of the order passed by the Tribunal, we are of the view that the impugned orders passed by the learned Commissioner (Appeals) cannot be sustained for judicial scrutiny. Therefore, by setting aside the impugned orders, the appeals are allowed in favour of the appellants.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

Sinha