

(2024) 20 Centax 494 (Tri.-Bom) [13-07-2023]**(2024) 20 Centax 494 (Tri.-Bom)****IN THE CESTAT, WEST ZONAL BENCH, MUMBAI
[COURT NO. I]****S/SHRI S.K. MOHANTY, MEMBER (J) AND M.M. PARTHIBAN, MEMBER (T)****HALONIX TECHNOLOGIES PVT. LTD.***Versus***COMMISSIONER OF CUSTOMS, NHAVA SHEVA-V, RAIGAD***Final Order Nos. A/86137-86140 of 2023-WZB in Appeal Nos. C/86928, 86925, 86926-86927 of 2022, decided on 13-7-2023*

Customs : Metal clad printed circuit boards imported for manufacturing LED lamps were classifiable under Tariff Item 8534 00 00 instead of Tariff Item 9405 99 00 of Customs Tariff Act 1975.

Metal clad Printed Circuit Board (PCB) - Printed Circuits - Tariff Heading 8534 - Classification - Metal clad PCBs were imported for manufacturing LED lamps - In view of decision in *Crompton Greaves Consumer Electricals Ltd. [(2023) 5 Centax 228 (Tri. - Bom.)]*, imported metal clad PCBs were to be classified under Tariff Item 8534 00 00 of Customs Tariff Act 1975 as claimed by assessee instead of Tariff Item 9405 99 00 ibid as held by adjudicating authority - Section 2 of Customs Tariff Act, 1975 - Section 2(2)(a) of Customs Act, 1962. [paras 2 to 4]

*Appeals allowed in favour of assessee***CASES CITED***Crompton Greaves Consumer Electricals Ltd. v. Commissioner — (2023) 5 Centax 228 (Tri. - Bom.) — Followed [Para 3]**Crompton Greaves Consumer Electricals Ltd. — Order dated 28-6-2023 by CESTAT — Noted [Para 3]**REPRESENTED BY : Shri Akhilesh Kangasia with Ms. Apoorva Singh Parihar, Advocate, for the Appellant.**Shri Manoj Kumar, Authorised Representative, for the Respondent.***[Order per : S.K. Mohanty, Member (J)]. - Heard both sides and perused the records.**

2. Classification of imported goods namely, "Metal Clad Printed Circuit Boards (MCPCBs) for manufacturing of LED Lamps" is the subject matter of present dispute. The appellant M/s Halonix Technologies Pvt. Ltd. has claimed the classification under tariff item 8534 00 00 of the First Schedule to the Customs Tariff Act 1975. However, the classification claimed in respect of imported goods was disputed by the Department and by classifying the product under tariff item under 9405 99 00, the Department has adjudicated the matter against the appellant in confirming the duty demand along with the interest and also imposed penalty on the importer and the other appellants. Feeling aggrieved with the impugned order, the appellants have referred these appeals before the Tribunal.

3. We find that with regard to classification of the disputed goods, the issue is no more open for any debate in view of the Final Order No. A/85876/2022 dated 9-9-2022 passed by this Tribunal in the case of *Crompton Greaves Consumer Electricals Ltd. v. Commissioner of Customs (NS-V)* reported in 2022 (9) TMI 1130-CESTAT-MUMBAI = [\(2023\) 5 Centax 228 \(Tri. - Bom.\)](#). By relying upon the said order of the Tribunal, in a recent order dated 28-6-2023, the co-ordinate Bench of the Tribunal in the case of *Crompton Greaves Consumer Electricals Ltd.* has also set aside the demand confirmed for the subsequent period. Since the issue is no longer res integra in view of the decision cited *supra*, as relied upon by the appellant, we are of the considered view that the impugned order confirming the adjudged demands cannot be sustained.

4. Therefore, we do not find any merits in the impugned order and accordingly, by setting aside the same, the appeals are allowed in favour of the appellants.

(Order dictated and pronounced in open Court)