

(2024) 25 Centax 361 (S.C.) [22-04-2024]

(2024) 25 Centax 361 (S.C.)
IN THE SUPREME COURT OF INDIA
ABHAY S. OKA AND UJJAL BHUYAN, JJ.
COMMISSIONER OF CUSTOMS

Versus

HALONIX TECHNOLOGIES PVT. LTD.

Civil Appeal Diary No. 12347 of 2024, decided on 22-4-2024

Printed Circuit Board - Whether metal clad printed circuit boards imported for manufacturing LED lamps were classifiable under Tariff Item 8534 00 00 or under Tariff Item 9405 99 00 of Customs Tariff Act, 1975?

REPRESENTED BY : Mr. Rupeswh Kumar, Sr. Adv., Mr. Advitiya Awasthi, Mr. Vishnu Shankar Jain, Mr. Santosh Kumar, Mr. Anshul Dutt, Advs. and Mr. Mukesh Kumar Maroria, AOR, for the Appellant.

The Supreme Court Bench comprising Hon'ble Mr. Justice Abhay S. Oka and Hon'ble Mr. Justice Ujjal Bhuyan on 22-4-2024 after condoning the delay **admitted** Civil Appeal Diary No. 12347 of 2024 filed by Commissioner of Customs against the CESTAT Final Order Nos. A/86137-86140/2023-WZB, dated 13-7-2023 as reported in [\(2024\) 20 Centax 494 \(Tri.-Bom\)](#) (Halonix Technologies Pvt. Ltd. v. Commissioner). While admitting the appeal, the Supreme Court passed the following order :

“Application for exemption from filing a certified copy of the impugned judgment is allowed.

Delay condoned.

The appeal is admitted.

To be heard along with Civil Appeal No. 2384 of 2023.”

The Appellate Tribunal in its impugned order had followed the decision in Crompton Greaves Consumer Electricals Ltd. v. Commissioner [[\(2023\) 5 Centax 228 \(Tri.-Bom\)](#)] and had held that the 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.

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