



सीमा शुल्क(अपील) आयुक्त का कार्यालय, अहमदाबाद

OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), AHMEDABAD,

चौथी मंज़िल **4th Floor**, हडको भवन **HUDCO Bhawan**, ईश्वर भुवन रोड़ **Ishwar Bhuvan Road**
नवरंगपुरा **Navrangpura**, अहमदाबाद **Ahmedabad - 380 009**
दूरभाष क्रमांक **Tel. No. 079-26589281**

DIN - 20250671MN0000414612

क	फ़ाइल संख्या FILE NO.	S/49-169/CUS/MUN/2023-24
ख	अपील आदेश संख्या ORDER-IN- APPEAL NO. (सीमा शुल्क अधिनियम, 1962 की धारा 128क के अंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962)	MUN-CUSTM-000-APP-053-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	02.06.2025
ङ	उद्भूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN- ORIGINAL NO.	SPEAKING ORDER No. 01/2023/K.K/AC/ICD-Patli dated 08.12.2023
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	02.06.2025
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. Galaxy Interior Product [IEC-2413010327], Near Jagnath Marble, C/O. Amul Engineering, Samrat Industrial Area 1, Gondal Road, Rajkot, Gujarat, 360004.



1	यह प्रति उस व्यक्ति के निजी उपयोग के लिए मुफ्त में दी जाती है जिनके नाम यह जारी किया गया है।
	This copy is granted free of cost for the private use of the person to whom it is issued.
2.	सीमाशुल्क अधिनियम 1962 की धारा 129 डी डी (1) (यथा संशोधित) के अधीन निम्नलिखित श्रेणियों के मामलों के सम्बन्ध में कोई व्यक्ति इस आदेश से अपने को आहत महसूस करता हो तो इस आदेश की प्राप्ति की तारीख से 3 महीने के अंदर अपर सचिव/संयुक्त सचिव (आवेदन संशोधन), वित्त मंत्रालय, (राजस्व विभाग) संसद मार्ग, नई दिल्ली को पुनरीक्षण आवेदन प्रस्तुत कर सकते हैं।
	Under Section 129 DD(1) of the Customs Act, 1962 (as amended), in respect of the following categories of cases, any person aggrieved by this order can prefer a Revision Application to The Additional Secretary/Joint Secretary (Revision Application), Ministry of Finance, (Department of Revenue) Parliament Street, New Delhi within 3 months from the date of communication of the order.
	निम्नलिखित सम्बन्धित आदेश/Order relating to :
(क)	बैगेज के रूप में आयातित कोई माल.
(a)	any goods exported
(ख)	भारत में आयात करने हेतु किसी वाहन में लादा गया लेकिन भारत में उनके गन्तव्य स्थान पर उतारे न गए माल या उस गन्तव्य स्थान पर उतारे जाने के लिए अपेक्षित माल उतारे न जाने पर या उस गन्तव्य स्थान पर उतारे गए माल की मात्रा में अपेक्षित माल से कमी हो.
(b)	any goods loaded in a conveyance for importation into India, but which are not unloaded at their place of destination in India or so much of the quantity of such goods as has not been unloaded at any such destination if goods unloaded at such destination are short of the quantity required to be unloaded at that destination.
(ग)	सीमाशुल्क अधिनियम, 1962 के अध्याय X तथा उसके अधीन बनाए गए नियमों के तहत शुल्क वापसी की अदायगी.
(c)	Payment of drawback as provided in Chapter X of Customs Act, 1962 and the rules made thereunder.
3.	पुनरीक्षण आवेदन पत्र संगत नियमावली में विनिर्दिष्ट प्रारूप में प्रस्तुत करना होगा जिसके अन्तर्गत उसकी जांच की जाएगी और उस के साथ निम्नलिखित कागजात संलग्न होने चाहिए :
	The revision application should be in such form and shall be verified in such manner as may be specified in the relevant rules and should be accompanied by :
(क)	कोर्ट फी एक्ट, 1870 के मद सं.6 अनुसूची 1 के अधीन निर्धारित किए गए अनुसार इस आदेश की 4 प्रतियां, जिसकी एक प्रति में पचास पैसे की न्यायालय शुल्क टिकट लगा होना चाहिए.
(a)	4 copies of this order, bearing Court Fee Stamp of paise fifty only in one copy as prescribed under Schedule 1 item 6 of the Court Fee Act, 1870.
(ख)	सम्बद्ध दस्तावेजों के अलावा साथ मूल आदेश की 4 प्रतियां, यदि हो
(b)	4 copies of the Order-in-Original, in addition to relevant documents, if any
(ग)	पुनरीक्षण के लिए आवेदन की 4 प्रतियां
(c)	4 copies of the Application for Revision.
(घ)	पुनरीक्षण आवेदन दायर करने के लिए सीमाशुल्क अधिनियम, 1962 (यथा संशोधित) में निर्धारित फीस जो अन्य रसीद, फीस, दण्ड, जब्ती और विविध मदों के शीर्ष के अधीन आता है में रु. 200/- (रुपए दो सौ मात्र) या रु. 1000/- (रुपए एक हजार मात्र), जैसा भी मामला हो, से सम्बन्धित भुगतान के प्रमाणिक चलान टी.आर.6 की दो प्रतियां. यदि शुल्क, मांगा गया ब्याज, लगाया गया दंड की राशि और रुपए एक लाख या उससे कम हो तो ऐसे फीस के रूप में रु. 200/- और यदि एक लाख से अधिक हो तो फीस के रूप में रु. 1000/-
(d)	The duplicate copy of the T.R.6 challan evidencing payment of Rs.200/- (Rupees two Hundred only) or Rs.1,000/- (Rupees one thousand only) as the case may be, under the Head of other receipts, fees, fines, forfeitures and Miscellaneous Items being the fee prescribed in the Customs Act, 1962 (as amended) for filing a Revision Application. If the

	amount of duty and interest demanded, fine or penalty levied is one lakh rupees or less, fees as Rs.200/- and if it is more than one lakh rupees, the fee is Rs.1000/-.
4.	मद सं. 2 के अधीन सूचित मामलों के अलावा अन्य मामलों के सम्बन्ध में यदि कोई व्यक्ति इस आदेश से आहत महसूस करता हो तो वे सीमाशुल्क अधिनियम 1962 की धारा 129 ए (1) के अधीन फॉर्म सी.ए.-3 में सीमाशुल्क, केन्द्रीय उत्पाद शुल्क और सेवा कर अपील अधिकरण के समक्ष निम्नलिखित पते पर अपील कर सकते हैं
	In respect of cases other than these mentioned under item 2 above, any person aggrieved by this order can file an appeal under Section 129 A(1) of the Customs Act, 1962 in form C.A.-3 before the Customs, Excise and Service Tax Appellate Tribunal at the following address :
	सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ
	Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench
	दूसरी मंज़िल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016
	2nd Floor, Bahumali Bhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016
5.	सीमाशुल्क अधिनियम, 1962 की धारा 129 ए (6) के अधीन, सीमाशुल्क अधिनियम, 1962 की धारा 129 ए (1) के अधीन अपील के साथ निम्नलिखित शुल्क संलग्न होने चाहिए-
	Under Section 129 A (6) of the Customs Act, 1962 an appeal under Section 129 A (1) of the Customs Act, 1962 shall be accompanied by a fee of -
(क)	अपील से सम्बन्धित मामले में जहाँ किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए या उससे कम हो तो एक हजार रूपए.
(a)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is five lakh rupees or less, one thousand rupees;
	अपील से सम्बन्धित मामले में जहाँ किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए से अधिक हो लेकिन रुपये पचास लाख से अधिक न हो तो; पाँच हजार रूपए
(b)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than five lakh rupees but not exceeding fifty lakh rupees, five thousand rupees ;
(ग)	अपील से सम्बन्धित मामले में जहाँ किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पचास लाख रूपए से अधिक हो तो; दस हजार रूपए.
(c)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than fifty lakh rupees, ten thousand rupees
(घ)	इस आदेश के विरुद्ध अधिकरण के सामने, मांगे गए शुल्क के 10% अदा करने पर, जहाँ शुल्क या शुल्क एवं दंड विवाद में हैं, या दंड के 10% अदा करने पर, जहाँ केवल दंड विवाद में है, अपील रखा जाएगा ।
(d)	An appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.
6.	उक्त अधिनियम की धारा 129 (ए) के अन्तर्गत अपील प्राधिकरण के समक्ष दायर प्रत्येक आवेदन पत्र- (क) रोक आदेश के लिए या गलतियों को सुधारने के लिए या किसी अन्य प्रयोजन के लिए किए गए अपील : - अथवा (ख) अपील या आवेदन पत्र का प्रत्यावर्तन के लिए दायर आवेदन के साथ रुपये पाँच सौ का शुल्क भी संलग्न होने चाहिए.
	Under section 129 (a) of the said Act, every application made before the Appellate Tribunal-
	(a) in an appeal for grant of stay or for rectification of mistake or for any other purpose; or
	(b) for restoration of an appeal or an application shall be accompanied by a fee of five Hundred rupees.



ORDER-IN-APPEAL

The present appeal has been filed by M/s. Galaxy Interior Product [IEC-2413010327], Near Jagnath Marble, C/o Amul Engineering, Samrat Industrial Area 1, Gondal Road, Rajkot, Gujarat-360004 (hereinafter referred to as the 'Appellant') in terms of Section 128 of the Customs Act, 1962, challenging the Speaking Order No. 01/2023/K.K/AC/ICD-Patli (hereinafter referred to as 'the impugned order') passed by the Assistant Commissioner of Customs (Group-4A), ICD Garhi Harsu, Gurgaon (hereinafter referred to as the 'adjudicating authority').

2. Facts of the case, in brief, are that appellant had filed an EDI Bill of Entry No. 9010053 dated 30.11.2023 having declared assessable value of the imported goods of Rs. 19,59,769/-, for clearance of the goods as detailed below in Table-A, was self-assessed to duty under provisions of Section 17(1) of the Customs Act, 1962. Details of the goods are as under:

Table-A

Bill of Entry No. 9010053 dated 30.11.2023			
S. No.	Item Description	CTH Declared	CTH Assessed
1	Slime Tandem Channel (Made of M.S.) (Kedium) Dark Gray [Sr. no. to 9]	83024200 [BCD-15% + SWS10% + IGST-18%]	94039900 [BCD-25% + SWS10% + IGST-18%]

2.1 Section 17 of the Customs Act, 1962 provides for self-assessment of duty on imported goods by the importer himself by filing a Bill of Entry in the electronic form. Accordingly, the appellant filed above mentioned online Electronic Data Interchange (EDI) Bills of Entry in Self-Assessment Scheme. The appellant had imported items of above table claiming classification under Tariff Item 83024200 and sought to clear the goods at Basic Customs Duty @15%, SWC @10% and IGST @ 18%. Upon verification of the said self-assessed EDI Bill of Entry No. 9010053 dated 30.11.2023 under provisions of Section 17(4) of the Customs Act, 1962, the impugned goods appeared to have been wrongly classified under Customs Tariff Item 83024200 (Item No. 1 & 9).

2.2 The Assessing Officer accordingly raised a query to the importer through the EDI System on 30.11.2023 which is as follows:

(i) "Item No. 1 to 9 (Tandem Channel) Appear to be Mis-classified and are rightly classifiable under CTH 9403. Please upload photographs of the goods as provided by the importer.

(ii) Value of imported goods appears on lower as compared to contemporaneous import data. Accordingly, Value needs to be enhanced. Please justify the declared value with evidences."

In response to the aforesaid query, the appellant submitted the following reply through the EDI System on 02.12.2023.

"Sir, With due respect to the query raised by you regarding the justification of the classification of the item Sl. No. 1 to 9, submission of the catalogue, and justification of the declared value, in this regard, it is submitted that the items at Sl. No. 1 to 9 are Slime Tandem Channel, which are the base metal fins, not parts of the furniture; thus, it is correctly classified under CTH 83024200 as per GIR 3(A). In support of the same, we have uploaded the Catalogue of the import item in e-sanchit via IRN No. 2023112900054081 & OOC copies of PBoE via IRN No. 2023112900054705 & 2023112900054706. Further, we hereby clarify that those items at Sl. No. 10, 11, and 12 are on the cabinet fins side mounted are the furniture parts, which are correctly classifiable under CTH 94039900, but due to oversight, we have classified items under CTH 8302. Thus, it is requested to kindly change the classifications of items at Sl. No. 10, 11, and 12 to CTH 94039900 as applicable & as per the Bill of Lading uploaded in e-sanchit vide IRN No. 2023112900054080 for your kind reference. Kindly refer to the uploaded BL. In addition, our declared value is the actual negotiable transaction value. As evidence of this, we have uploaded value evidence in e-sanchit, such as the Proforma Invoice vide IRN No. 2023112900054708 & 2 copies of Bank Remittance (USD 13302.78 + USD 10000.00= USD 23302.78) of the full Invoice Value vide IRN No. 2023112900054079, for your kind reference. The transaction value is acceptable in accordance with Rules 4(3), 5(3), & 11(1)(a)(b) of CVR, 2007. In support of the above facts, we are expecting you to be satisfied with the facts explained above and expecting the earliest assessment as requested above. We are not accepting changes or re-determination of value other than the consent we have given. If FAG is unable to assess the BoE, it may kindly be



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pushed back to PAG in terms of Para 5.3.2-1 of CBIC Instruction No. 09/2020, dtd. 05.06.2020, Thank you in advance."

2.3 The appellant was given opportunity for personal hearing on 08.12.2023 at 03:00 PM through TSK, Mundra on email ts-k-mundra@gov.in. The same was communicated by the TSK, Mundra to the importer as confirmed by the TSK, Mundra office. In response, the authorized representative of the importer, Shri Mitesh Ruparel (Customs Broker M/s. SSS Sai Shipping Services Pvt. Ltd.) has attended the personal hearing at 03:00 PM on 08.12.2023 virtually through weblink wherein, he stated that as per NIDB they have classified the goods under CTH 8302 and other importers at Mundra are also classifying the goods under CTH 8302. Further, he stated that their goods are used in Kitchens, wardrobe, etc. Further, during the personal hearing he submitted importer's representation dated 07.12.2023 through email. In their representation, they have stated that their item slime Tandem Channels is correctly classifiable under CTH 83024200 as it is hardware item. Further, they requested to either re-assess their Bill of Entry or issue the Speaking Order under Section 17(5) of the Customs Act, 1962.

2.4 As per catalogue uploaded by the importer, it appears that the goods are parts of kitchen or wardrobe. These are not fittings and appears to be classified under CTH 9403 as per Customs Tariff Act, 1975. Further, regarding valuation of the goods, importer submitted the proforma invoice, Bank Remittance during assessment and it appears that the declared value of the goods is fair.

2.5 As per HSN explanatory notes and as per Customs Tariff Act, 1975, heading 8302 covers general purpose classes of base metal accessory fittings and mountings, such as used largely in furniture, doors, windows, coachwork, etc. Goods within such general classes remain in this heading even if they are designed for particular uses (e.g., door handles or hinges for automobiles). The heading does not, however, extend to goods forming an essential part of the structure of the article, such as window frames or swivel devices for revolving chairs.

2.6 As per query reply, the appellant claimed that the goods are base metal fittings, not parts of the furniture, thus correctly classified under CTH 83024200. As per HSN explanatory notes, metal fittings are as Hings, Castros,

Mountings, door closer, brackets, etc. However, the appellant imported the goods as tandem box fittings in SKD conditions, which appear to be parts of the Kitchen or wardrobe. Hence, goods are not classifiable under sub heading 830242.

2.7 As per HSN explanatory notes and as per Customs Tariff Act, 1975, heading 9403 covers furniture and parts thereof. It includes furniture for general use (e.g., cupboards, show-cases, tables, telephone stands, writing desks, escritaires, book-cases, and other shelved furniture (including single shelves presented with supports for fixing them to wall), etc.), and also furniture for special uses.

2.8 Hence, as per catalogue uploaded on e-Sanchit by the appellant and during personal hearing dated 08.12.2023, he stated that the imported goods are used in the furniture like Kitchen and wardrobe.

2.8 Consequently, the adjudicating authority passed a impugned speaking order wherein the adjudicating authority ordered as under :-



He ordered for classification of the impugned goods mentioned at Sr. Nos. 1 to 9 i.e. imported against the Bill of Entry No. 9010053 dated 30.11.2023 by M/s. Galaxy Interior Product under Customs Tariff Item 94039900 [BCD-25% + SWS 10% + IGST-18%].

3. SUBMISSIONS OF THE APPELLANT:

Being aggrieved with the impugned order, the Appellant has filed the present appeals wherein they have submitted grounds which are as under:-

3.1 The appellant has submitted that CTH 8302 42 00 declared by the appellant inter alia deals with fittings and similar articles suitable for furniture whereas CTH 9403 99 00 ordered by the Assessing Officer inter alia deals with parts of "other furniture". However, the impugned order does not advance any reasoning for not considering the M. S. Channel as fitting and considering the same as part. Hence, the impugned order is a non-speaking order and therefore, the same is liable to be quashed and set aside.

3.2 The appellant has submitted that M. S. Channel is a fitting used in furniture and cannot be treated as part of the same. Hence, the appellant has

correctly classified the same under CTH 8302 4200 of the First Schedule to Customs Tariff Act, 1975.

PERSONAL HEARING:

4. Personal hearing was granted to the appellant on 20.05.2025 following the principles of natural justice wherein Shri Vikas Mehta, Consultant, appeared on behalf of the Appellant. He reiterated the submissions made in the appeal memorandum.



DISCUSSION AND FINDINGS:

5. I have carefully gone through the case records, impugned order passed by the Assistant Commissioner of Customs (Group-4A), ICD Garhi Harsu, Gurgaon and the defense put forth by the appellant in their appeal. The Appellant has filed the present appeal on 01.02.2024. In the Form C.A.-1, the Appellant has mentioned date of communication of the Order-In-Original dated 08.12.2023 as 11.12.2023. Hence, the appeal has been filed within normal period of 60 days, as stipulated under Section 128(1) of the Customs Act, 1962. The appellant has submitted a copy of the E Payment challan No.2046915792 dtd 12.12.2023 towards payment of entire duty amount of Rs. 9,00,162/-. As the appeal has been filed within the stipulated time-limit under Section 128(1) of the Customs Act, 1962 and with the mandatory pre-deposit as per Section 129E of the said Act, it has been admitted and being taken up for disposal.

5.1 On going through the material on record, I find that the primary issue requiring determination in this appeal is the correct classification of "Slime Tandem Channel (Made of M.S.)" and, consequently, whether the impugned order provides adequate reasoning for its classification finding.

5.2 The central dispute in this case revolves around the classification of the imported goods, specifically whether "Slime Tandem Channel" falls under CTH 8302 (fittings) or CTH 9403 (parts of furniture). The Appellant has consistently argued that the goods are fittings, while the adjudicating authority has classified them as parts of furniture.

5.3 A critical examination of the impugned order reveals that while it states the final classification, it lacks detailed reasoning to support why the "Slime

Tandem Channel" is considered a "part" of furniture rather than a "fitting." The order uses phrases like "appear to be parts of the Kitchen or wardrobe" and "tandom box fittings in skd conditions, which appear to be parts of the Kitchen or wardrobe." This language suggests an inference rather than a definitive, reasoned finding based on a thorough analysis of the product's specific characteristics, function, and the application of General Rules for Interpretation (GRIs) of the Customs Tariff.

5.4 The distinction between "fittings" and "parts" can often be subtle and requires a precise application of HSN Explanatory Notes and relevant legal principles. CTH 8302 specifically covers "Base metal mountings, fittings and similar articles suitable for furniture," while CTH 9403 covers "Furniture and parts thereof." For a component to be classified as a "part" of an article, it generally needs to be identifiable as being solely or principally used with that article, and not merely a general-purpose fitting. The impugned order does not elaborate on this crucial distinction in sufficient detail to counter the Appellant's specific contention that the goods are fittings.



5.5 Given the ambiguity in the impugned order's reasoning regarding the classification, especially in light of the appellant's detailed submissions and the technical nature of the goods, it is imperative that the matter be re-examined by the adjudicating authority. A fresh adjudication will allow for a more comprehensive analysis of the product's nature, its specific function, and a reasoned application of the relevant Customs Tariff Headings and HSN Explanatory Notes. This aligns with principles of natural justice and Section 128A of the Customs Act, 1962, which empowers remand for re-adjudication in light of new evidence or guidelines. In this regard, I also rely upon the judgment of Hon'ble High Court of Gujarat in case of Medico Labs – 2004 (173) ELT 117 (Guj.), judgment of Hon'ble Bombay High Court in case of Ganesh Benzoplast Ltd. [2020 (374) E.L.T. 552 (Bom.)] and judgments of Hon'ble Tribunals in case of Prem Steels P. Ltd. [2012-TIOL-1317-CESTAT-DEL] and the case of Hawkins Cookers Ltd. [2012 (284) E.L.T. 677(Tri. – Del)] wherein it was held that Commissioner (Appeals) has power to remand the case under Section-35A(3) of the Central Excise Act, 1944 and Section-128A(3) of the Customs Act, 1962.

5.6 In view of the above findings and in exercise of the powers conferred under Section 128A of the Customs Act, 1962, I hereby set aside the impugned order and remand the matter to the adjudicating authority with the direction to

reconsider the case afresh. The adjudicating authority shall provide a detailed and reasoned finding on the classification of the "Slime Tandem Channel (Made of M.S.)", specifically addressing why it is considered a "part" of furniture rather than a "fitting," taking into account the Appellant's submissions, catalogues, and a thorough application of the Customs Tariff Act, 1975, and HSN Explanatory Notes, after giving the appellant an opportunity of being heard.

5.7 In view of the above, I remand the matter to the adjudicating authority for de novo adjudication with specific directions as outlined in para 5.6 above.

6 The appeal filed by appellant is allowed by way of remand.



[Signature]
(AMIT GUPTA)

Commissioner (Appeals),
Customs, Ahmedabad

F. No. S/49-169/CUS/MUN/2023-24 *1136*

Date: 02.06.2025

By Registered post A.D/E-Mail

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M/s Galaxy Interior Product
Near Jagnath Marble,
C/o Amul Engineering, Samrat Industrial Area 1,
Gondal Road, Rajkot-360004

सत्यापित/ATTESTED

[Signature]
अधीक्षक/SUPERINTENDENT
सीमा शुल्क (अपील), अहमदाबाद,
CUSTOMS (APPEALS), AHMEDABAD

Copy to:

1. ✓ The Chief Commissioner of Customs, Gujarat, Custom House, Ahmedabad.
2. The Pr. Commissioner of Customs, Customs House, Mundra.
3. The Deputy/Assistant Commissioner of Customs, Custom House, Mundra.
4. Guard File.