सीमाशुल्क (अपील) आयुक्तका कार्यालय, अहमदाबाद
OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), AHMEDABAD
चौथी मंज़िल 4th Floor, हडको बिल्डिंग HUDCO Building, ईश्वर भुवन रोड़ Ishwar Bhuvan Road,
नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009.
दूरभाष क्रमांक Tel. No. 079-26589281

DIN-20260271MN000091489A

क	फ़ाइल संख्या FILE NO.	F.No. S/49-43/CUS/AHD/2025-26
ख	अपीलआदेश संख्या ORDER-IN-APPEAL No. (सीमाशुल्क अधिनियम, 1962 की धारा 128क के अंतर्गत) (UNDER SECTION 128A OF THE CUSTOMS ACT, 1962):	AHD-CUSTM-000-APP-557-25-26
ग	पारितकर्ता PASSED BY	SHRI AMIT GUPTA Commissioner of Customs (Appeals), AHMEDABAD
घ	दिनांक DATE	26.02.2026
ङ	उदभूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER - IN - ORIGINAL NO.	Speaking Order No. Misclassification/AC/ICD VRNM/ 01/2024-25 dated 26.02.2025 passed by the Assistant Commissioner of Customs, ICD-Varnama.
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	26.02.2026
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. Aakash Décor Lifestyle Products, B-17, Hathikhana Market Yard, Fatepura, Vadodara – 3960006.

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 है.

	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)	बैगेज़ के रूप में आयातित कोई माल.
(a)	any goods imported on baggage.
(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 दस्तावेज़ों 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 (यथासंशोधित) में निर्धारित फीस जोअन्य रसीद,फीस,दण्ड,जब्तीऔर विविध मदों के शीर्षके अधीन आता है में रु. 200/-(रूपए दो सौ मात्र)या रु.1000/- (रूपए एक हज़ार मात्र),जैसा भी मामला हो,से सम्बन्धित भुगतान के प्रमाणिक चलान टी.आर.6 की दोप्रतियां. यदि शुल्क,मांगा गया ब्याज,लगाया गया दंड की राशिऔर रूपए 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:

आयुक्त (अपील), सीमा शुल्क * कार्यालय * अहमदाबाद

	सीमाशुल्क, केंद्रीय उत्पाद शुल्क व सेवा कर अपीलियअधिकरण, 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 जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए या उससे कम हो तो एक हज़ार रुपए.	
(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;	
(ख)	अपील से सम्बन्धित मामले में जहां 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; पांच हज़ार रुपए	
(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 जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पचास लाख रूपए से अधिक हो तो; दस हज़ार रुपए.	
(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,जहां शुल्क या शुल्क एवं दंड विवाद में हैं,या दंड के10 % अदा करने पर,जहां 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.	

आयुक्त (अपील), सीमा शुल्क कार्यालय अहमदाबाद

ORDER-IN-APPEAL

1. M/s. Aakash Décor Lifestyle Products, B-17, Hathikhana Market Yard, Fatepura, Vadodara – 3960006 (hereinafter referred as 'the appellant' or 'the importer') has filed the present appeal under Section 128 of the Customs Act, 1962, against a Speaking Order No. Misclassification/AC/ICD VRNM/ 01/2024-25 dated 26.02.2025 (hereinafter referred to as 'the impugned order), passed by the Assistant Commissioner of Customs, ICD-Varnama (hereinafter referred to as the 'adjudicating authority').

2. Facts of the case, in brief, are that the appellant has filed a Bill of Entry No. 7576249 dated 02.01.2025 (hereinafter referred to as 'the impugned Bill of Entry) for import of various items. Most of the items, for which classification is in dispute, have been declared as *Base Metal Fittings (Sofa Legs) – Material Iron*. There are some other items of Base Metal Fittings like *Strips, Buttons, Metal Plate, Clips and Hinges* of Iron, for which also the classification is under dispute. The appellant has classified the disputed items under **CTI 8302 4200** by self-assessment. The assessing officer of Faceless Assessment Group ('FAG') was not convinced by the declared classification and so, he gave examination order in respect of impugned goods. The examiner/inspector of Customs, conducted examination of the goods, and it was gathered that the items listed from Sr. No. 1 to 59 of the impugned Bill of Entry, were exclusively components of Sofa and so, it appeared that the correct classification should be under **CTH 9403**. The FAG pushed the impugned Bill of Entry to Port Assessment Group ('PAG'). The PAG also observed that the importer has misclassified the goods. The importer/appellant was not agreed with the classification adopted by FAG and PAG, but opted to pay the duty under protest.

3.1 The adjudicating authority has passed the impugned speaking order under the provisions of Section 17(5) of the Customs Act, 1962. The adjudicating authority observed that the importer has classified 'sofa legs' under CTH 8302 4200; that the imported goods were in disassembled form, which can be put together with other goods to assemble a sofa or similar other furniture, which is designed to be placed on floor only; that the impugned goods appeared to be specifically designed for manufacture/assembly of sofa or other similar article.

3.2 The adjudicating authority referred Chapter Note 1 of Chapter 83 of Customs Tariff and observed that any components made up of base metal which are part of a larger assembly (the 'parent article') should be classified under the same category as the main assembly, not separately as individual base metal parts. That in the instant case, the impugned goods are parts of larger assembly, in particular, Sofa, which are made up of base metal, are correctly classifiable under the same classification of its parent article, Sofa. That the images of articles suggest that the sofa legs, made up of base metal, have the same function as that the sofa legs made up of wood. That the importer has classified sofa legs made up of wood under CTH 9403 6000, attracting BCD @25%; whereas, the importer classified similar sofa legs, made of base metal under CTH 8302 4200, which attract BCD @15%. Thus, the adjudicating authority observed that the importer has classified the goods merely on the basis of materials used in the manufacturing of the same and totally ignored the function and purpose of the goods.

3.3 The adjudicating authority has referred the Chapter Note 2 of Chapter 94, Explanatory Note of Chapter 94 and observed that the impugned goods are correctly classifiable under CTH 9403 2090.

3.4 The adjudicating authority relied upon the Customs Advance Ruling No. CAAR/CUS/ APPL/16/2021 in the case of *Steelcase Asia Pacific Holdings India Pvt. Ltd.* in which the importer had imported chairs in disassembled form; and the ruling authority held that the goods were to be classified under Chapter 94.

3.5 In view of the above position, the adjudicating authority rejected the declared CTH 8302 4200 for the goods mentioned at item numbers 1 to 59 of the impugned Bill of Entry and ordered to adhere on re-assessment under CTH 9403 2090 with consequent duty liability under Section 17(5) of the Customs Act, 1962. He also vacated the protest in respect of payment of Customs duty by the appellant and held that the duty amounting to Rs. 14,47,378/- stands appropriated and adjusted.

4. Being aggrieved, the appellant has filed the present appeal, mainly, on the following grounds of appeal.

4.1 The Chapter Note 1 of Chapter 83 of schedule 1 of Customs Tariff Act, 1975 refers that,

कार्यालय आयुक्त (अपील), सीमा शुल्क, अहमदाबाद

'For the purpose of this Chapter, [parts of base metal are to be classified with their parent articles. However, articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this chapter.' (sic)

4.2 That the documents submitted by the appellant were scrutinized; the detailed description of the goods covering the actual photographs of the articles, issued by the supplier, M/s BaiLiSi Hardware Co Limited were also uploaded and submitted. The images of the articles suggest that the sofa legs made up of base metal, as declared by the importer, has the same function as that of the sofa legs made up of wood. The classification is clear for the similar sofa legs, made of base metal, under CTH 83024200, which attracts BCD@15% at the time of import. Therefore, the goods are on the basis of materials used in the manufacturing of the same as per the function and purpose of the goods, in order to pay the correct duty.

4.3 In appellant's letter dated 05.02.2025, it was stated that, 'the difference between furniture fittings and furniture fixtures lies in their function, mobility, and how they are attached to furniture. That 'Fittings' are movable or detachable components that help in assembling, operating or enhancing furniture such as legs hinges, handles, knobs, drawer slides, locks, latches, screws, brackets which can be replaced or removed without affecting the structure of the furniture. Whereas 'Fixtures' are permanently attached or built in furniture components that becomes part of the property, built in wardrobes, wall mounted cabinets, fitted kitchen units fixed shelves, etc cannot be easily moved or removed without causing damage to the structure.

4.4 That as per of the Chapter 94 of schedule 1 of Customs Tariff Act, 1975: (Chapter Note 2)

'The articles (other than parts) referred to in headings 9401 to 9403 are to be classified in those headings only if they are designed for placing on the floor or ground'

The Explanatory Note of the Chapter 94 provides that,

'This Chapter only coves parts, whether not in the rough, of the goods of heading 94.01 to 94.03 and 94.05, when identifiable by their shape or other specific features as parts designed solely or principally for an article of those headings'.

आयुक्त (अपील), सीमा शुल्क, अहमदाबाद

4.5 That on reading of the legal provisions, interpretive rules, customs tariff, Chapter Notes and explanatory notes, it emerges that the imported impugned goods are not correctly classifiable under CTH 94032090 attracting BCD@ 25%.

4.6 That ordinarily, goods are assessed to customs duty in the manner they presented before the customs officer. It is also a settled position in law that goods would have to be assessed in the form in which they are imported and presented to the customs and not on the basis of the finished goods manufactured after subjecting them to some process after the import is made. The decisions of the Hon'ble supreme Court in cases of Vareli Weaves Pvt Ltd. [1996 (83) E.L.T. 255 (S.C)] and Sony India Ltd [2008 (231) E.L.T. 385 (S.C.)] have been cited in support.

4.7 To summarize the contentions of the appellant, classification of imported goods should ordinarily be done as they are presented to the customs officer.

4.8 That the impugned goods, listed from Serial Numbers 1 to 59 were correctly classified under CTH 8302 4200 in the Bill of Entry 7576249 dated 02.01.2025 and applicable duties and taxes thereon are paid; that items at Serial Numbers 60 to 74 & 78 were classified under CTH 9403 6000 is also correct.

4.9 That to merit classification under the heading 8302 4200 which is for sofa legs, it would be pertinent to examine whether the imported components, taken together, has the ability to assume the character of Sofa when assembled. Rule 2(a) of the General Rules for Interpretation of Import Tariff states that any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished articles has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled. Thus, the HSN Explanatory Notes make it clear that articles of furniture presented disassembled or unassembled are to be treat as assembled articles of furniture, provided the parts are presented together.

4.10 In view of the above submissions, the appellant requested that the impugned order is required to be set aside with consequential relief.

5. One set of the appeal memorandum has been forwarded to the adjudicating authority for comments vide this office letter No. S/49-43/CUS/AHD/2025-26/2296 dated 04.07.2025, but no reply/comments has been received. So, I proceed to decide the appeal on the basis of documents submitted by the appellant.

6. Along with the appeal memorandum, the appellant had submitted a copy of TR-6 Challan No. 001 dated 23.04.2025 for Rs. 1,08,554/- towards payment of pre-deposit under the provisions of Section 129E of the Customs Act, 1962.

7. In the Form No. C.A.-1, the appellant has shown the date of communication of the impugned order dated 25.02.2025, as "26.02.2025". Whereas, the appeal has been received in this office on 24.04.2025. Thus, this appeal has been filed within normal period of 60 days, as prescribed for filing appeal under Section 128(1) of the Customs Act, 1962.

8. In view of the above position, the appeal has been admitted and being taken up for disposal on merits.

PERSONAL HEARING

9. Personal Hearing in respect of the appeal was held on 20.01.2026, which has been attended by Mr. Prakash Mirchandani, Advocate, on behalf of the appellant. He reiterated the submissions made at the time of filing of appeal. He also submitted Synopsis, which are similar to the Grounds of Appeal, as reproduced hereinabove.

DISCUSSION AND FINDINGS

10. I have carefully gone through the written as well as oral submissions made by or on behalf of the appellant viz. M/s. Aakash Décor Lifestyle Products.

11. The issue involved in the appeal is regarding proper classification of imported goods like Base Metal Fittings of Iron viz. Sofa legs, Strips, Buttons, Metal Plate, Clips and Hinges, which are undisputedly Fittings of Base Metal and meant for use in sofa/furniture. The appellant has self-assessed and classified these goods under Customs Tariff Item ('CTI') 8302 4200; whereas, the adjudicating authority has ordered to re-classify the goods under CTI 9403 2090.

आयुक्त (अपील), सीमा शुल्क, अहमदाबाद

12. CTH 8302 covers Base metal mountings, fittings and similar articles suitable for furniture, etc.; and CTI 8302 4200 covers Other mountings, fittings and similar articles suitable for furniture. Whereas, CTI 9403 2090 covers Other furniture and parts thereof. It is undisputed that the impugned goods are suitable for furniture. But, it is to be decided as to whether they are classifiable as Articles of base metals like mountings, fittings etc. or as Parts of furniture.

13. There is no allegation regarding mis-declaration of description of goods in this case. Vide the impugned order, the declared description has not been changed, but only classification has been changed.

14. I have gone through the description of items, as mentioned in the supplier's invoice as well as in the impugned Bill of Entry. The said description and classification are as follows:

Table-1

Items for which classification has been changed by re-assessment

Sr. Nos. of BoE	Description of goods	CTI self-assessed by appellant	CTI re-assessed by Deptt.
1 to 45	Base Metal Fittings (Sofalegs) Material-Iron (different sizes from 3 to 16 Inches)	83024200	94032090
46 to 48	Base Metal Fittings (Strips) 16 CMS Material-Iron	83024200	94032090
49 to 51, 54 to 56	Base Metal Fittings (Button) Material-Iron	83024200	94032090
52 & 53	Base Metal Fittings (Metal Plate) 7 Cm * 7 Cm Material-Iron	83024200	94032090
57 & 58	Base Metal Fittings (Clips) Five Hole Clip Material-Iron	83024200	94032090
59	Base Metal Fittings (Hinges) 300 MM Material-Iron	83024200	94032090

आयुक्त (अपील), सीमा शुल्क, अहमदाबाद

Table-2

Items for which classification has been NOT been changed / re-assessed

Sr. Nos. of BoE	Description of goods	CTI self-assessed by appellant	Remarks
60	Wooden Legs 6 inches Material-Iron+Wood	94036000	Self-assessed classification accepted by Customs Deptt.
61 to 71 & 78	Wooden Legs Material-Wood (2 to 10 inches)	94036000	
72 to 74	Bidding Pipe 04 to 06 MM	94036000	
75 & 76	Webbing Belt 2 & 3 Inches	58063990	
77	Plastic Fittings	39263090	

15. While re-assessing classification of the disputed items, the adjudicating authority has relied upon Chapter Note 1 of Chapter 83 and Chapter Note 2 of Chapter 94, which are as follows:

15.1 Chapter Note 1 of Chapter 83

> "1. *For the purpose of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 7312, 7315, 7317 or 7320, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this chapter."*

15.2 Chapter Note 2 of Chapter 94

> "2. *The articles (other than parts) referred to in headings 9401 to 9403 are to be classified in those headings only if they are designed for placing on the floor or ground."*

15.3 Though Base Metal Fittings (Sofa Legs) are designed for placing on the floor, the other articles viz. Strips, Buttons, Metal Plates, Clips and Hinges of Base Metal are not designed for placing on the floor or ground; and therefore, these items are not covered under the Chapter Note 2 of Chapter 94 as relied upon in the impugned order. There is no finding of the adjudicating authority in respect of all items other than Base Metal Fittings (Sofa Legs).

16. Further, I find that the adjudicating authority has overlooked the statutory provisions regarding classification of *'parts of general use'* as mentioned in Section Note

2 of Section XV (Base Metals and Articles of Base Metal) and Chapter Note 1(d) of Chapter 94, which are as follows (emphasis supplied):

16.1 Section Note 2 of Section XV

"2. Throughout this Schedule, the expression "parts of general use" means:

(a) articles of headings 7307, 7312, 7315, 7317 or 7318 and similar articles of other base metal;

(b) springs and leaves for springs, of base metal, other than clock or watch springs (heading 9114); and

(c) articles of headings 8301, 8302, 8308, 8310 and frames and mirrors, of base metal, of heading 8306."

16.2 Chapter Note 1(d) of Chapter 94

"1. This Chapter does not cover:

……………

(d) parts of general use as defined in Note 2 of Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39), or safes of heading 8303;"

16.3 In view of the above-mentioned Section Note 2 of Section XV and Chapter Note 1(d) of Chapter 94, it is clear that articles falling under CTH 8302 are covered under the definition of *"parts of general use"* and they have been specifically excluded from being classified under Chapter 94. CTH 8302 covers base metal mountings, fittings and similar articles suitable for furniture. It is undisputed that the impugned goods are articles/fittings of Base Metal. Once they are classifiable under CTH 8302, they stand excluded from the purview of CTH 9403 by virtue of Chapter Note 1(d) of Chapter 94.

17. The adjudicating authority has relied upon the Ruling dated 18.08.2021 pronounced by the Customs Authority for Advance Ruling, Mumbai, in the case of *Steelcase Asia Pacific Holdings India Pvt. Ltd.* - 2022 (380) E.L.T. 103 (A.A.R. - Cus. - Mum.). In that case, all components of swivel seats/chairs except seat and castor wheel assemblies were imported in disassembled form; and so, it was ruled that they would be classifiable under CTI 9401 9000 as parts of seats, not under CTI 9401 3000 as swivel seats. I find that the issue involved in the present appeal is different. In the present matter, entire sofa sets have NOT been imported in disassembled form. The main items for making sofa like frame, fabrics, form, springs, handles etc. have not been imported in

this case, but only few items of base metal fittings like sofa legs, strips, buttons, plates, clips and hinges have been imported by the appellant. In my view, these items do not consist sofa in disassembled form or sofa in CKD/SKD condition. Therefore, the Advance Ruling in the case of ***Steelcase Asia Pacific Holdings India Pvt. Ltd.*** (supra) is not applicable in the present case.

18. Further, I find that no Contract between the supplier and the importer has been relied upon in the impugned order. Had the importer entered into Contract for supply of sofa/furniture and the supplier had sent various parts consisting disassembled sofa, such parts may be classifiable under CTI 9403 as parts of furniture. In absence of any Contract towards import of Sofa Sets or other Furniture in CKD/SKD condition, it is difficult to hold that the impugned goods are to be classified as parts of furniture under CTI 9403 2090.

19. Further, the adjudicating authority observed that the importer has classified the goods merely on the basis of materials used in the manufacturing of the same and totally ignored the function and purpose of the goods. In this regard, I am of the view that the goods are to be assessed in their condition at the time of import, not on the basis of their end-use, unless the law prescribed end-use based classification.

19.1 In this regard, I rely upon the Judgment of the Hon'ble Supreme Court in the case of *Dunlop India Ltd. Vs. UOI, as reported in 1983 (13) ELT 1566 (SC).* In this case, it has been held that the condition of the article at the time of importation is a material factor for the purpose of classification as to under what head, duty will be leviable. Further, it has been held that the basis of the reason with regard to the end-use of the article is absolutely irrelevant in the context of the entry where there is no reference to the use or adaptation of the article.

19.2 Further, in the case of ***Towa Ribbons Pvt. Ltd. Vs. Collector of Customs,*** *as reported in 1993 (66) ELT 320 (Tribunal),* the special Bench of the erstwhile Hon'ble CEGAT (now, CESTAT) has observed that Supreme Court's decision in the case of *Dunlop India* cited supra by the learned SDR holds that the condition of the article at the time of importation is a material factor for the purpose of determining its classification for levy of duty. This being so, the Hon'ble CEGAT did not consider the case law cited by the learned Counsel about the primary function and functional character of an article.

19.3 I have also gone through the case law relied upon by the appellant in this regard. In the case of ***Vareli Weaves Pvt Ltd. [1996 (83) E.L.T. 255 (S.C)]***, Hon'ble Supreme Court has held that Countervailing duty must be levied on the goods in the state in which they are imported and subsequent processing of imported goods is not relevant. In the case of ***Sony India Ltd. [2008 (231) E.L.T. 385 (S.C.)]***, it has been held by the apex court that Rule 2(a) of the Rules for Interpretation of Tariff is applicable only if all components intended to make a final product presented in unassembled or disassembled form at the same time for customs clearance; that goods requiring complicated process to make final product are not to be considered as goods in unfinished form having essential character of complete article.

19.4 In view of the above Orders of higher forums, I am of the view that the end-use based classification adopted in the impugned order is not proper.

20. As the classification ordered vide impugned order is not sustainable on merits, the declared / self-assessed classification adopted by the appellant is required to be upheld. Therefore, the impugned order passed by the adjudicating authority is required to be set aside and the classification declared/self-assessed by the appellant is required to be upheld.

21. In view of the above facts, discussion and findings, I pass the following order.

Order

I set aside the Speaking Order No. Misclassification/AC/ICD VRNM/ 01/2024-25 dated 26.02.2025 and direct the Deputy/Assistant Commissioner of Customs, ICD-Varnama, to re-assess the items mentioned at Sr. Nos. 1 to 59 of the Bill of Entry No. 7576249 dated 02.01.2025 as per the declared CTI 8302 4200 and communicate the particulars of re-assessed Bill of Entry to the appellant within 90 days from the date of receipt of this order.

The appeal is allowed with consequential relief, in accordance with law.

(AMIT GUPTA)
Commissioner (Appeals),
Customs, Ahmedabad

F.No. S/49-43/CUS/AHD/2025-26

Date: 26.02.2026

By E-mail (As per Section 153(1)(c) of the Customs Act, 1962)

To

M/s. Aakash Décor Lifestyle Products,

B-17, Hathikhana Market Yard, Fatepura,

Vadodara – 3960006.

(email: aakashdecor@yahoo.com)

कार्यालय आयुक्त (अपील), सीमा शुल्क, अहमदाबाद

Copy to:

1. The Chief Commissioner of Customs, Gujarat, Custom House, Ahmedabad. (email: ccoahm-guj@nic.in)

2. The Principal Commissioner of Customs, Custom House, Ahmedabad. (email: cus-ahmd-guj@nic.in rra-customsahd@gov.in)

3. The Deputy/Assistant Commissioner of Customs, ICD-Varnama. (email: icd-varnama@gov.in , icdvarnama@gmail.com)

4. Shri. Prakash Mirchandani, Advocate, Vadodara. (email: rajendren_mirchandani@yahoo.com)

5. Guard File.

* * * * *