सत्यमेव जयते

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-20260371MN0000444CD4

क	फ़ाइल संख्या FILE NO.	S/49-548/CUS/AHD/FEB/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-690-25-26
ग	पारितकर्ता PASSED BY	SHRI AMIT GUPTA Commissioner of Customs (Appeals), AHMEDABAD
घ	दिनांक DATE	06.03.2026
ङ	उदभूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER - IN – ORIGINAL / BILL OF ENTRY NO. & DATE	Bill of Entry No. 7323744 dated 05.02.2026 filed at Air Cargo Complex, Ahmedabad, assessed on 05.02.2026 and Out-of-charge given on 11.02.2026.
	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	06.03.2026
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. Cabisco Plast Pvt. Ltd. 401, GIDC Estate, Waghodia, Vadodara, Gujarat – 391760.

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 सम्बंन्ध 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.	

कार्यालय आयुक्त (अपील), सीमा शुल्क, अहमदाबाद

ORDER-IN-APPEAL

An appeal has been filed by M/s Cabisco Plast Pvt. Ltd. situated at 401 GIDC Estate, Waghodia, Vadodara, Gujarat – 391760 (hereinafter referred to as the 'Appellant'), in terms of Section 128 of the Customs Act, 1962, challenging the assessment of the following Bill of Entry No. 7323744 dated 05.02.2026 (hereinafter referred to as the 'impugned Bill of Entry'). Assessment/Re-assessment of the impugned Bill of Entry has been finalized on 05.02.2026 at the end of Deputy/Assistant Commissioner of Customs, Air Cargo Complex, Ahmedabad (hereinafter referred to as the 'adjudicating authority'). Examination of the goods covered under the impugned Bill was done on 11.02.2026 and 'Out of Charge' order has been given on the same date.

2.1 Facts of the case, in brief, as per the appellant are that they have presented the impugned Bill of Entry through their Customs Broker M/s. CRM Logistics Pvt. Ltd. In the ordinary course of its business, the appellant imported goods described as ***"Polyester Chips – Bottle Grade – IV 0.82 ± 0.02"*** (hereinafter referred to as 'the impugned goods') from its overseas commercial supplier, M/s Al Shsaze International Trade Link LLC, UAE.

2.2 As per the commercial arrangement between the parties, M/s Al Shsaze International Trade link LLC, UAE arranged for the said goods to be sourced directly from the manufacturer, namely **M/s Wankai New Materials Co. Ltd., China**, and for the goods to be shipped directly from China to India, under a third-country invoicing arrangement. Under the said arrangement, the commercial invoice was issued by the trading entity, while the goods were supplied directly from the country of manufacture.

2.3 The appellant further submitted that they have classified the impugned goods under **Customs Tariff Item No. 3907 61 10** and submitted supporting documents including the commercial invoice, bill of lading and technical particulars. According to the Appellant, at the time of assessment, **the ICEGATE system automatically mapped the impugned goods under CTH 3907 61 90 by treating the goods as Polyethylene** Terephthalate Resin **and on such mapping, Anti-Dumping Duty was levied** under **Notification No. 18/2021-Customs (ADD) dated 27.03.2021**, which was further extended by 39/2025-Customs (ADD) dated 26.12.2025.

2.4 It was further submitted by the Appellant that levy of anti-dumping duty resulted in additional duty liability on them. However, the appellant, being in urgent need of the goods and to avoid demurrage and detention charges, discharged the applicable customs duties, including the anti-dumping duty so levied, under protest, and obtained clearance of the goods.

2.5 The appellant has submitted a copy of their letter dated 05.02.2026 addressed to the Deputy/Assistant Commissioner of Customs, Air Cargo Complex, Ahmedabad, stating inter alia that the subject goods are Polyester Chips (PET flake/chip) correctly classifiable under HSN 3907 61 10; that the subject goods are not Polyethylene Terephthalate Resin as specified under Notification No. 18/2021-Customs (ADD); that at the time of filing the Bill of Entry on the Customs EDI portal, the system has automatically computed and levied Anti-Dumping Duty based solely on system-driven tariff mapping, without affording any opportunity to the importer to contest the applicability of Notification No. 18/2021-Customs (ADD). In view of the above, the appellant stated that the payment of Anti-Dumping Duty amounting to Rs. 3685.39 was made under protest.

2.6 The appellant stated that the imported goods were in chip/flake form; that Chapter 39 of Customs Tariff provides a tariff structure under heading 3907 (Polyesters, saturated), wherein tariff item 3907 61 10 specifically covers PET flake (chip), while tariff items 3907 61 90 / 3907 69 90 cover other forms.

2.7 It was further contended by the Appellant that the levy of Anti-Dumping Duty under Notification No. 18/2021-Customs (ADD) was not the result of any conscious or reasoned determination by the Assessing Authority, but was automatically imposed by the System at the time of assessment owing to tariff mapping on the ICEGATE portal, without any independent examination of whether the subject goods actually satisfied the specific product description contained in the said notification.

2.8 It was further submitted by the Appellant that the issue relating to the classification of the subject goods is presently under examination in an ongoing inquiry before the Directorate of Revenue Intelligence, Ahmedabad, in respect of past import periods as well. The Appellant has consistently maintained that the imported goods are Polyester Chips and not PET Resin, and consequently Anti-Dumping Duty is inapplicable. It was clarified that the present appeal has been preferred solely for determination of the correct classification of the goods covered under the impugned Bill of Entry and for settling the applicable legal position, and that the same neither affects nor interferes with the said ongoing inquiry.

2.9 It was further contended that the core issue arising for consideration in the present proceedings is a pure question of classification, namely, whether the imported goods are specifically classifiable as "PET flake (chip)" under the specific tariff item 3907 61 10, or whether they fall under the residuary entry applicable to "other" forms of PET resin. It was submitted that once the goods are found to be covered by a specific tariff description, recourse to a residuary entry is legally impermissible, and the applicability of Anti-Dumping Duty would consequently stand determined.

SUBMISSIONS OF THE APPELLANT:

3. Being aggrieved with the assessment of impugned Bill of Entry resulting into change of classification and levying Anti-Dumping Duty, the Appellant has filed the present appeal wherein they have submitted grounds of appeal, gist of the same is as follows.

Submissions of the appellant on classification

3.1 The appellant submitted that it is engaged in the import and trading of polymeric raw materials and imported the goods described as "Polyester Chips – Bottle Grade – IV 0.82 ± 0.02" under a lawful third-country invoicing arrangement, wherein the commercial invoice was issued by a UAE-based trading entity and the goods were supplied directly from the manufacturer in China. That all particulars relating to description of goods, technical specifications, intrinsic viscosity, country of origin, and manufacturer details have been correctly declared in the import documents.

3.2 The appellant contended that classification of imported goods under the Customs Tariff Act, 1975 is a statutory exercise governed by the Section Notes, Chapter Notes, Heading and Sub-heading texts, Tariff items, read with the General Rules for Interpretation of the First Schedule (GRI). It was submitted that Section and Chapter Notes have overriding statutory force, whereas titles of Sections or Chapters are only indicative and do not determine classification.

3.3 The appellant further submitted that the classification process is required to proceed in a sequential and hierarchical manner, beginning with identification of the correct Chapter, followed by the Heading, Sub-heading and finally the 8-digit Tariff Item, strictly in accordance with the tariff text and relevant Notes. That recourse to the General Rules for Interpretation arises only where classification cannot be conclusively determined at any stage.

3.4 It was submitted that GRI Rule 1 is the primary and overriding rule, mandating that classification shall be determined according to the terms of the headings and any relevant Section or Chapter Notes. Where goods are clearly covered by a heading read with the Notes, classification stands concluded at Rule 1 and no further rules are invocable. Reliance was placed on the text of GRI Rule 1 in support.

3.5 The appellant further contended that GRI Rule 2 operates only when Rule 1 does not conclusively resolve classification and it merely expands the scope of headings in cases of incomplete goods or mixtures. It was submitted that Rule 2 does not override the principle of specificity nor does it permit bypassing a specific tariff entry in favour of a general or residuary one.

3.6 It was submitted that GRI Rule 3 applies only where goods are prima facie classifiable under two or more headings after application of Rules 1 and 2, and that Rule 3 mandates a strict sequential application beginning with Rule 3(a). The appellant emphasised that Rule 3(a) embodies the principle of specificity and provides that the heading which gives the most specific description shall be preferred over headings giving a more general description, and that residuary entries can be resorted to only after a specific entry is ruled out.

3.7 The appellant contended that Chapter 39 of the Customs Tariff Act, 1975, covering "Plastics and articles thereof", provides a structured hierarchy under heading 3907 for "Polyesters, saturated", and that sub-heading 3907 61 specifically covers polyesters having intrinsic viscosity of 0.78 dl/g or higher. Within this sub-heading, tariff item 3907 61 10 expressly covers "PET flake (chip)", whereas tariff item 3907 61 90 is residuary entries for "other" forms.

3.8 It was submitted that the subject goods, imported and declared as "Polyester Chips – Bottle Grade – IV 0.82 ± 0.02", are solid chips/flakes obtained by solidification of PET polymer melt and are distinct in form, commercial identity and use from PET resin, which represents the primary polymer form. It was contended that intrinsic viscosity qualifies the goods for sub-heading 3907 61 but does not determine the tariff item, which depends on form and commercial denomination.

3.9 The appellant contended that by application of GRI Rules 1 and 3(a), the specific tariff item 3907 61 10 squarely covers the subject goods and must prevail over residuary entry 3907 61 90. That the Harmonised System Explanatory Notes distinguish PET chips/flakes from PET resins, and trade parlance, manufacturer specifications and import documents uniformly describe the goods as "chips".

3.10 It was contended that the impugned classification was adopted by EDI System mechanically without examination of the physical state, technical characteristics or commercial identity of the goods, and without application of the General Rules for Interpretation.

3.11 Among others, the appellant relied upon the decision of the Hon'ble CESTAT, Kolkata in *Surabhi Enterprises Pvt. Ltd. v. Commissioner of Customs (Port), Kolkata, reported at 2025 (37) Centax 218 (Tri.-Cal.)*, wherein it was held that a specific tariff entry must prevail over a residuary "others" entry by mandatory application of GRI Rule 3(a), and that reclassification into a residuary heading is impermissible when a specific entry exists.

3.12 Reliance was also placed on *Hindustan Motors Ltd. v. Commissioner of Customs, Calcutta, reported at 2023 (12) TMI 1155*, wherein it was held that when a product is specifically covered under a tariff entry, classification under a general or residuary heading is impermissible, and that recourse to other entries is unwarranted where a specific description exists.

3.13 The appellant further relied upon the judgment of the Hon'ble Madras High Court in *Commissioner of Customs, Tuticorin v. A.K. Impex, reported at 2024 (389) E.L.T. 151 (Mad.)*, wherein it was reiterated that a specific tariff entry takes precedence over a general entry and that classification under the Customs Tariff Act is to be determined based on the product as imported.

3.14 On the above basis, the appellant contended that classification of the subject goods under residuary tariff item 3907 61 90 is contrary to the statutory tariff structure and the General Rules for Interpretation, and that the goods are correctly classifiable under CTH 3907 61 10 – PET flake (chip).

Submissions of Appellant regarding applicability of Notification No. 18/2021-Cus. (ADD)

3.15 The appellant contended that once the subject goods are correctly classifiable under tariff item 3907 61 10 – PET flake (chip), the foundation for invoking Notification No. 18/2021-Customs (ADD) does not survive, as the said notification applies only to goods falling under tariff items 3907 61 90 / 3907 69 90, which are residuary entries.

3.16 It was submitted that Notification No. 18/2021-Customs (ADD), being a delegated fiscal and trade-remedial notification with restrictive consequences, is required to be strictly construed and cannot be expanded by implication or administrative interpretation. The appellant pointed out that the notification expressly covers "Polyethylene Terephthalate resin having an intrinsic viscosity of 0.72 decilitres per gram or higher (Bottle-grade PET resin, excluding recycled PET resin)" falling under the specified tariff items, and therefore its applicability is contingent upon simultaneous satisfaction of both the product description and the specified tariff classification.

3.17 The appellant contended that mere satisfaction of a technical parameter such as intrinsic viscosity is legally insufficient to attract anti-dumping duty unless the goods also answer the description of PET resin and fall under the notified tariff items. It was submitted that the subject goods, imported and presented as Polyester Chips – Bottle Grade – IV 0.82 ± 0.02, are in chip/flake form and are commercially, physically and legally distinct from PET resin, and therefore stand excluded from the scope of the notification.

3.18 The appellant further contended that the distinction between "resin" and "chips" is well recognised in law and trade and is no longer res integra. Reliance was placed on the judgment of the Hon'ble Supreme Court in *Chemical and Fibres of India Ltd. v. Union of India, 1997 (89) E.L.T. 633 (S.C.)*, wherein, after analysing technical literature, dictionaries and trade practice, the Court held that polymer chips retain a distinct commercial identity and cannot be equated with resins merely on the basis of polymeric origin.

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3.19 It was submitted that the ratio of the said judgment squarely applies to the present case, as PET resin represents a primary polymer material used for plastic moulding applications, whereas Polyester Chips constitute a downstream or intermediate product manufactured by melting and extruding resin into solid chips for fibre, film or further industrial processing, and are not commercially or legally treated as resin.

3.20 The appellant contended that Chapter 39 of the Customs Tariff Act, 1975 itself recognises this distinction by providing a specific tariff item 3907 61 10 for PET flake (chip), separate from the residuary entries for other primary forms of PET resin. It was submitted that invoking the notification solely on the basis of intrinsic viscosity while ignoring the form, commercial identity and tariff classification of the goods amounts to rewriting the notification and renders the explicit reference to tariff items 3907 61 90 otiose.

3.21 The appellant further contended that under the principle of *expressio unius est exclusio alterius*, the conscious inclusion of only the residuary tariff items in the notification necessarily excludes PET flake (chip) under tariff item 3907 61 10 from its scope. It was submitted that resort to residuary entries is permissible only as a last resort when goods cannot be classified under a specific entry.

3.22 In support, reliance was placed on the judgments of the Hon'ble Supreme Court in *Mauri Yeast India Pvt. Ltd. v. State of U.P. [2008-TIOL-76-SC-CT]* and *Dunlop India Ltd. & Madras Rubber Factory Ltd. v. Union of India [1983 (13) E.L.T. 1566 (S.C.)]* wherein it has been consistently held that when a product reasonably falls under a specific tariff entry, classification under a residuary entry is impermissible, and ambiguity, if any, must be resolved in favour of the assessee.

3.23 The appellant contended that anti-dumping duty, being a special trade-remedial levy, cannot be imposed through mechanical reclassification or system-driven tariff mapping, and that customs authorities are bound by the exact product scope and tariff coverage notified by the Central Government. It was submitted that once the goods are held classifiable under HSN 3907 61 10, the application of Notification No. 18/2021-Customs (ADD) stands excluded by operation of law, irrespective of payment of duty under protest.

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3.24 After going through the multiple judicial precedents cited by the appellant, including the decisions of the Hon'ble Supreme Court in ***Chemical and Fibres of India Ltd., Mauri Yeast India Pvt. Ltd., Dunlop India Ltd. (supra)*** and others, the appellant submitted that a specific tariff entry must prevail over a residuary entry and that taxing or trade-remedial notifications must be strictly construed. Accordingly, once the subject goods are found to be specifically classifiable under tariff item 3907 61 10 – PET flake (chip), the residuary tariff items mentioned in Notification No. 18/2021-Customs (ADD) cannot be invoked.

Contentions of the appellant based on common parlance / popular meaning test

3.25 The appellant contended that where a product is not statutorily defined, its classification under indirect tax laws must be determined according to its common parlance or popular meaning, that is, how the product is understood, bought, sold, and used in ordinary commercial practice, rather than by technical, chemical, or scientific meaning. It was submitted that this principle is consistently applied by courts, unless the statute expressly provides otherwise.

3.26 The appellant submitted that the Hon'ble Supreme Court has repeatedly held that trade understanding, consumer perception, and commercial usage constitute the definitive index of legislative intent, and that technical parameters cannot override popular meaning in the absence of a statutory definition.

3.27 In support, reliance was placed on the judgments of the Hon'ble Supreme Court in *Atul Glass Industries (P) Ltd. v. Collector of Central Excise* (1986 (63) STC Page 322 = 2002-TIOL-164-SC-CX), *Annapurna Carbon Industries Co. v. State of Andhra Pradesh* (1976 (37) STC page 378), *C.S.T. v. Jaswant Singh Charan Singh* (1967 (19) STC page 469) etc. wherein it has been consistently held that classification must be based on the meaning attributed to goods by those who deal in them, and not on technical or dictionary meanings divorced from commercial reality. The appellant also relied upon subsequent decisions including HT Media Ltd. (2026-TIOL-06-SC-ST), and other cases, reiterating the same principle.

3.28 Applying these settled principles, the appellant contended that "PET resin" and "Polyester Chips" are understood in trade and industry as distinct commercial commodities, notwithstanding that both originate from the same polymeric base. It was submitted that in common parlance, PET resin (Bottle Grade) refers to a primary polymer raw material intended for direct use in plastic moulding applications such as injection stretch blow moulding for manufacture of PET bottles and rigid packaging.

3.29 On this basis, the appellant contended that applying the Common Parlance / Popular Meaning Test, the subject goods cannot be regarded as PET resin, and consequently cannot fall within the scope of Notification No. 18/2021-Customs (ADD), which is expressly confined to bottle-grade PET resin. It was submitted that once the goods fail the common parlance test of being PET resin, the levy of anti-dumping duty is unsustainable in law, irrespective of any tariff-mapping or system-driven classification.

3.30 The appellant further contended that after going through the multiple judgments, it is evident that the law consistently mandates adoption of the common parlance or trade understanding test for classification of goods not specifically defined in the statute. Applying this settled principle, "PET resin" and "Polyester Chips" are recognised in trade as distinct commercial commodities, and since the subject goods are understood, marketed and used as chips and not resin, they cannot be treated as PET resin for the purpose of Notification No. 18/2021-Customs (ADD). Consequently, the levy of Anti-Dumping Duty on the subject goods is not sustainable.

<u>Contentions of the appellant regarding the statutory scope and imposition of anti-dumping duty</u>

3.31 The appellant contended that anti-dumping duty is not a routine customs levy or a general fiscal impost, but a special trade-remedial measure, the imposition of which is exhaustively governed by Section 9A of the Customs Tariff Act, 1975, read with the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995.

3.32 It was further submitted that the object of anti-dumping duty is to offset injury to a domestic industry caused by dumping of a specifically identified article, and not to augment revenue. The appellant also submitted a copy of the **Final Findings (OA Case No. 17/2019) Notification F.No. 6/24/2019-DGTR dated 28.12.2020** issued by Directorate General of Trade Remedies ('DGTR'). Extracts from the same are given below:

"CONCLUSION & RECOMMENDATIONS

153. The Authority notes that the investigation was initiated and notified to all interested parties and adequate opportunity was given to the domestic industry, Embassies of the subject countries, exporters, importers and other interested parties to provide positive information on the aspect of dumping, injury and causal link. Having initiated and conducted the investigation into dumping, injury and causal link in terms of the provisions laid down under the Rules, the Authority is of the view that imposition of Anti-Dumping Duty is required to offset dumping the injury. Therefore, Authority recommends imposition of anti-dumping duty on imports of subject goods from the subject country.

154. In terms of provision contained in Rule 4(d) & Rule 17(1) (b) of the Rules, the Authority recommends imposition of anti-dumping duty equal to the lesser of margin of dumping and the margin of injury so as to remove the injury to the domestic industry. Accordingly, definitive anti-dumping duty equal to the amount mentioned in Column 7 of the duty table below is recommended to be imposed for five (5) years from the date of the Notification to be issued by the Central Government, on all imports of goods described at Column 3 of the duty table, originating in or exported from China PR.

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Duty Table

S. No.	HS Code	Description of goods	Country of Origin	Country of Export	Producer	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	39076190 and 39076990	"Polyethylene terephthalate resin having an intrinsic viscosity of 0.72 decilitres per gram or higher"	China PR	China PR	Jiangyin Chengold Packaging Materials Co., Ltd. / China Prosperity (Jiangyin) Petrochemical Co., Ltd	146.11	MT	USD
2.	39076190 and 39076990	"Polyethylene terephthalate resin having an intrinsic viscosity of 0.72 decilitres per gram or higher"	China PR	China PR	Wankai New Materials Co., Ltd.	15.54	MT	USD
3.	39076190 and 39076990	"Polyethylene terephthalate resin having an intrinsic viscosity of 0.72 decilitres per gram or higher"	China PR	China PR	Jiangsu Xingye Plastic Co., Ltd. / Jiangyin Xingyu New Material Co., Ltd. / Jiangsu Sanfame International Trade Co., Ltd.	60.92	MT	USD

(Note: Further entries of the above Duty-Table are not reproduced hereinabove, as they are not relevant here.)

3.33 The appellant further submitted that pursuant to and strictly in consequence of the aforesaid Final Findings Notification No. 6/24/2019-DGTR dated 28.12.2020, the Central Government, in exercise of powers conferred under Section 9A of the Customs Tariff Act, 1975 read with Rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, issued Notification No. 18/2021-Customs (ADD), whereby anti-dumping duty was levied only on the very same product scope as determined by the Designated Authority, namely *Polyethylene Terephthalate resin having an intrinsic viscosity of 0.72 dl/g or higher (Bottle-grade PET resin, excluding recycled PET resin)* falling under tariff items **3907 61 90 and 3907 69 90.**

3.34 It was submitted that Notification No. 18/2021-Customs (ADD) dated 27.03.2021 is a statutory reflection of the DGTR Final Findings Notification No. 6/24/2019-DGTR dated 28.12.2020, and expressly confines the subject goods to Polyethylene Terephthalate resin having an intrinsic viscosity of 0.72 dl/g or higher (Bottle-grade PET resin, excluding recycled PET resin) falling under tariff items 3907 61 90 and 3907 69 90. It was contended that PET flake/chip classifiable under tariff item 3907 61 10 was neither investigated nor included within the scope of the Final Findings.

3.35 The appellant contended that once the Designated Authority consciously defines the investigated product and its tariff classification, no authority under the Customs Act has jurisdiction to expand or reinterpret such scope at the stage of assessment. It was submitted that Rule 20 of the ADD Rules mandates that anti-dumping duty shall be levied only on the articles specified in the notification, thereby confining Customs authorities to an implementational role, without any power to conduct a fresh product comparison, like-article analysis, or scope expansion.

3.36 The appellant further contended that any attempt by Customs authorities to first reclassify goods into a notified tariff item and thereafter apply anti-dumping duty amounts to a colourable exercise of power, distorting the tariff to fit the notification rather than examining whether the notification applies to the goods as imported. It was submitted that such post-notification expansion would defeat the statutory safeguards under the ADD Rules and expose un-investigated products to trade-restrictive levies without due process.

Contentions of the Appellant on strict interpretation of taxing and trade-remedial statutes

3.37 The appellant contended that taxing and trade-remedial statutes, including provisions regarding imposing anti-dumping duty, must be strictly construed, and no levy can be imposed unless the goods clearly and unambiguously fall within the express words of the statute or notification. Further, fiscal liability cannot be created by inference, analogy, administrative practice, or perceived legislative intent.

3.38 The appellant contended that this principle applies with greater rigour to anti-dumping duty, which is a special and trade-restrictive levy, and that Notification No. 18/2021-Customs (ADD) cannot be expanded by administrative interpretation or system-driven classification. It was submitted that as the notification expressly covers only bottle-grade PET resin under tariff items 3907 61 90 / 3907 69 90, the subject goods classifiable under 3907 61 10 fall outside its scope, rendering the levy unsustainable.

PERSONAL HEARING:

4. Personal hearing in this matter was held on 24.02.2026, wherein Shri. Vivek Vaibhav, Advocate, appeared for the hearing in virtual mode. He reiterated the submission made at the time of filing the appeal. He submitted that the subject goods are correctly classifiable under CTH 3907 61 10 and do not attract anti-dumping duty; and that the disputed duty was paid under protest.

ADMISSION OF APPEAL:

5. In this case, the impugned Bill of Entry No. 7323744 has been assessed on the date 05.02.2026 and the appeal has been filed on the date 13.02.2026. Thus, the present appeal has been presented within 60 days from the date of assessment of Bill of Entry, as prescribed under Section 128 of the Customs Act, 1962. Further, there is no demand of duty involved in this appeal. The appellant has mentioned that they have paid duty under protest and got cleared the goods. Therefore, there is no requirement of Pre-Deposit under Section 129E of the Customs Act, 1962. Accordingly, the appeal has been admitted and being taken up for disposal on merits.

DISCUSSION AND FINDINGS:

6.1 One set of the appeal memorandum was sent to the adjudicating vide this office letter F.No. S/49-548/CUS/AHD/FEB/2025-26/5840 dated 16.02.2026 for comments. No reply thereof has been received. So, I proceed to decide the appeal on the basis of documents submitted by the appellant viz. M/s. Cabisco Plast Pvt. Ltd.

6.2 In this appeal, I am deciding the classification of "Polyester Chips – Bottle Grade – IV 0.82 ± 0.02" and not any other issues which are pending before Directorate of Revenue Intelligence during ongoing investigation.

7. I have carefully gone through the case records, impugned Bill of Entry filed with Customs, Air Cargo Complex, Ahmedabad, the defense put forth by the Appellant in the appeal and arguments advanced during personal hearing. The core issues arising for determination in the present appeal are:

- *i* *Whether the impugned goods "Polyester Chips – Bottle Grade – IV 0.82 ± 0.02" are classifiable under the specific tariff item 3907 61 10 (PET flake/chip) or under the residuary tariff item 3907 61 90 (Other primary form); and*
- *ii* *If the impugned goods are classifiable under the specific tariff item 3907 61*

10, whether Anti-Dumping Duty under Notification No. 18/2021-Customs (ADD) dated 27.03.2021 is leviable or not.

8. ***Reg. Classification of the subject goods***

8.1 Before starting discussion regarding proper classification of impugned goods, extracts from the relevant tariff entries are reproduced below for ready reference:

Tariff Item		Description of goods
3907		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallylesters and other polyesters, in primary forms
		………
	-	Poly(ethylene terephthalate):
	--	Having a viscosity number of 78 ml/g or higher:
3907 61 10	---	PET flake (chip)
3907 61 90	---	Other primary form

8.2 The description of goods as per the assessed Bill of Entry and Invoice is *"Polyester Chips – Bottle Grade – IV 0.82 ± 0.02.* I find that Polyethylene Terephthalate ('PET') is one type of Polyester. When, Customs Department has reclassified the impugned goods under CTI 3907 61 90, there is no dispute about the fact that the impugned goods are Polyethylene Terephthalate ('PET') having viscosity number of 78 ml/g or higher. However, classification of the goods within the six digit CTSH 3907 61 is to be decided at eight digit level. In other words, it is to be decided whether the impugned goods fall under CTI 3907 61 10 or CTI 3907 61 90.

8.3 The appellant has declared the imported goods as *"Polyester Chips – Bottle Grade – IV 0.82 ± 0.02 per Inv and PL"* and classified the same under tariff item 3907 61 10. The Assessing Officer, however, proceeded to mechanically reclassify the goods under the residuary tariff item 3907 61 90, solely on the basis of system-driven mapping, without undertaking any independent examination of the physical form, commercial identity, test-report etc.

8.4 Further, I find that in the Invoice No. ASITL/002 dated 22.01.2026 issued by M/s. Al Shsaze International Trade Link LLC, UAE, exactly the same description, as declared in the Bill of Entry, has been shown. **No Test Report in this case is available on record. It is pertinent to note that in the impugned Bill of Entry, the said description of goods has not been changed during re-assessment. Whereas, only classification has been changed.** Thus, there is no dispute about the declared description of impugned goods in the case on hand.

8.5 Classification under the Customs Tariff Act, 1975, is governed by the Section Notes, Chapter Notes, Tariff descriptions, and the General Rules for the Interpretation of the First Schedule. Rule 1 of the General Rules for Interpretation ('GRI') mandates that classification shall be determined according to the terms of the headings and relevant Notes. **Further, Rule 3(a) of GRI provides that a heading which gives a more specific description shall be preferred over a general entry.**

8.6 I find that Tariff Item **3970 61 10** specifically covers **'PET flake (chip)'** i.e. Polyethylene Terephthalate flake/chip having viscosity number of 78 ml/g or higher. In contrast, Tariff Item **3907 61 90** is residuary "other" entry intended to cover Polyethylene Terephthalate having viscosity number of 78 ml/g or higher in 'Other primary form', i.e. Other than PET flake (chip). This entry includes PET resin.

8.7 From the above tariff entries, it can be seen that Tariff Item **3907 61 90** is residuary entry, which can be invoked only when the goods are not squarely covered by preceding specific Tariff Item falling under that group. By operation of Rule 3(a) of the General Rules for Interpretation, such residuary entry cannot override or displace a specific and express classification provided for PET flake (chip).

8.8 Chapter 39 of the Customs Tariff specifically recognises *PET flake (chip)* as a distinct tariff item under 3907 61 10, whereas tariff items 3907 61 90 is residuary entry meant to cover "other primary form" not specifically enumerated. Once the tariff expressly provides a specific entry for PET chips/flakes, recourse to a residuary entry is legally impermissible.

8.9 This legal position also stands authoritatively settled by the Hon'ble CESTAT, Chennai, in the case of ***Ram Nath Co. Pvt. Ltd. v. Commissioner of Customs; (2025) 37 Centax 51 (Tri.-Mad.)***, wherein it was held that when an eight-digit tariff entry specifically covers the goods, such specific entry must prevail over a residual entry by mandatory application of Rule 3(a) of the GRI. Against this Order, Customs Department had filed a Civil Appeal Diary No. 59382 of 2025, which has been dismissed by Hon'ble Supreme Court vide Order dated 21.11.2025 [*Commissioner of Customs, Chennai-II vs. Ram Nath Co. Pvt. Ltd. (2025) 37 Centax 52 (S.C.)*]

8.10 The above legal position again stands affirmed by the Hon'ble Supreme Court of India in *Commissioner of Customs, Chennai II v. Arun Polymers (2026) 38 Centax 222 (S.C.) [18-12-2025]*, wherein the Hon'ble Court dismissed the appeal filed by the Department and upheld the classification of PVC resin suspension grade goods under the specific tariff entry instead of the residuary entry, thereby confirming that where a specific tariff item exists, recourse to a general or residuary entry is impermissible.

8.11 As regards sequential application of the General Rules for Interpretation, I place reliance upon the recent judgment of the Hon'ble Supreme Court in *Welkin Foods v. Commissioner of Customs, reported at (2026) 38 Centax 104 (S.C.) = 2026-TIOL-02-SC-CUS*, wherein Hon'ble Court exhaustively reiterated the correct legal methodology for tariff classification and cautioned against mechanical or non-sequential invocation of residuary entries. The Hon'ble Court, while explaining the statutory discipline embedded in the GRIs, observed and held as follows:

> *"35. The primary purpose of the GRIs is to establish mandatory boundaries for any classification inquiry, ensuring a structured, uniform, and predictable approach to classification. It is essential not to treat these GRIs as a menu of options that can be invoked randomly, but rather as a legal framework that dictates a precise and sequential methodology for classifying all goods.*
>
> *36. This Court has repeatedly reiterated that GRIs 1-4 must be applied sequentially. [See Commissioner of Central Excise, Nagpur v. Simplex Mills Co. Ltd., reported in (2005) 3 SCC 51 and Secure Meters Limited v. Commissioner of Customs, New Delhi, reported in (2015) 14 SCC 239]. GRI 1, which gives primacy to the headings and notes, is the non-negotiable starting point. GRI 2, which deals within complete, unassembled or composite goods or mixtures, often acts as an extension of GRI 1, by deeming the headings to include incomplete/unassembled goods or*

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> *mixtures or combinations of a material or substance. GRI 3 is only invoked when the application of GRI 1 and/or GRI 2 results in a good being prima facie classifiable under two or more competing headings. GRI 3 exists solely to resolve this tie. GRI4, the rule of last resort, is mutually exclusive to GRI 3 and is only invoked if GRI 1 and 2 have failed to find even one possible heading for the good. To illustrate, let us take the analogy of "locked doorways":*
>
> *a. Classification begins and, in most cases, ends at the first door: GRI 1.*
>
> *b. If, upon applying GRI 1 and/or GRI 2, the result is a tie between two or more headings, the key to the GRI 3 door is granted to find the tie-breaker. Further, once the door to GRI 3 is unlocked, the subsequent doors to GRI 3(b) and GRI 3(c) are also unlocked in a sequential manner, i.e., the door to GRI 3(b) unlocks only when the dispute is not resolved through application of GRI 3(a), and similarly door to GRI 3(c) unlocks only when the dispute is not resolved through application of GRI 3(b)*
>
> *c. If, upon applying GRI 1 and/or GRI 2, the result seems to be that no heading applies at all, the key to the GRI 4 door is granted to find the "most akin" good."*

In the case on hand, the impugned goods are squarely and specifically classifiable under CTI 3907 61 10 by application of Rule 3(a) of General Rules for Interpretation, which states that a heading which states a more specific description shall be preferred over a general entry. Therefore, application of subsequent rules of GRI does not require.

8.12 I find that the case laws relied upon by the appellant are applicable on this issue. The appellant rightly relied upon the Final Order passed by Hon'ble CESTAT, Kolkata in ***Surabhi Enterprises Pvt. Ltd. v. Commissioner of Customs (Port), Kolkata - (2025) 37 Centax 218 (Tri.-Cal.),*** wherein it was reiterated that a residuary "others" entry cannot displace a specific tariff item, even where the Department seeks reclassification based on inconclusive test reports or technical parameters, and upheld classification under the specific entry. Further, I find that against this Final Order, Customs Department has filed a *Civil Appeal Diary No. 1158/2026* with Hon'ble Supreme Court. The said Civil Appeal has been dismissed vide Order dated 09.02.2026. [COMMISSIONER OF CUSTOMS (PORT)

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8.13 I also rely upon the Order dated 25.11.1999 passed by Hon'ble Supreme Court in Civil Appeal No. 5345 of 1992 filed by the Collector of Customs, Jaipur, against the Order No. 219/92-C dated 13.07.1992 passed by Hon'ble CEGAT in the case of *J. K. Synthetics Ltd. [1992 (62) ELT 323 (Tribunal)].* In the said case, Hon'ble Tribunal had held that Polyester Chips (Polyethylene Terephthalate) is deemed to be covered by the entry 'Polyester Resins' against Sl. No. 1(iv) of Notification No. 36/83-Cus dated 01.03.1983, as amended by Notification No. 219/83-Cus dated 02.08.1983. Being aggrieved, the Collector of Customs, Jaipur had filed the said Civil Appeal No. 5345 of 1992. The said appeal had been allowed by Hon'ble Supreme Court on 25.11.1999 by setting aside the Order of Tribunal [*Collector v. J.K. Syntehtics Ltd. - 2000 (118) ELT A67 (S.C.)].* In view of **the above position of law, it is settled that 'Polyester Chips' (Polyethylene Terephthalate) is not covered by the entry 'Polyester Resins'.**

8.14 Applying the ratio of the above decisions, I find that the subject goods are squarely and unambiguously classifiable under Tariff Item 3907 61 10, and the reclassification of them under Tariff Items3907 61 90 is contrary to the tariff structure and settled principles of classification.

8.15 After going through the various judicial precedents relied upon by the Appellant and discussed hereinabove, it is settled that tariff classification must follow the specific entry and the sequential application of the General Rules for Interpretation, and that residuary entries cannot be applied where a clear and specific entry exists. Since the subject goods are specifically covered under CTH 3907 61 10 as "PET flake (chip)", their classification under the residuary entry 3907 61 90 is incorrect and unsustainable.

8.16 In view of the clear and specific tariff description, the statutory scheme of the General Rules for Interpretation, and the settled judicial position that a specific entry must prevail over a residuary entry, I find that the proper classification of the subject goods viz. ***"Polyester Chips – Bottle Grade – IV 0.82 ± 0.02"*** stands conclusively determined under tariff item 3907 61 10 itself.

9. Reg. applicability of Anti-Dumping Duty

9.1 I further observe that Notification No. 18/2021-Customs (ADD) expressly confines its applicability to *"Polyethylene Terephthalate resin having an intrinsic viscosity of 0.72 dl/g or higher"* falling under tariff items 3907 61 90 and 3907 69 90. **The notification is product-specific as well as tariff-item-specific.** Text of the said Notification has been reproduced as under (underline supplied):

Notification No. 18/2021 -Customs (ADD)

New Delhi, the 27th March, 2021

G.S.R.---(E).- – Whereas, in the matter of "Polyethylene Terephthalate resin having an intrinsic viscosity of 0.72 decilitres per gram or higher" (Bottle-grade PET resin, excluding recycled PET resin), hereinafter referred to as the subject goods, falling under tariff items 3907 61 90 or 3907 69 90 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from the People's Republic of China (hereinafter referred to as the subject country) and imported into India, the designated authority in its final findings vide notification No. 6/24/2019-DGTR, dated the 28th December, 2020, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 28th December, 2020, has come to the conclusion that imposition of antidumping duty is required to offset the injury to the domestic industry caused by the dumped imports of subject goods from the subject country and has recommended imposition of definitive anti-dumping duty on imports of the subject goods, originating in or exported from the subject country and imported into India.

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Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under the tariff item of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, *an anti-dumping duty at the rate equal to the amount as specified in the corresponding entry in column (7), in the currency as specified in the corresponding entry in column (9) and as per unit of measurement as specified in the corresponding entry in column (8) of the said Table, namely:-*

Table

S.No.	Tariff Item	Description of Goods	Country of Origin	Country of Export	Producer	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	39076190 and 39076990	Polyethylene Terephthalate resin having an intrinsic viscosity of 0.72 decilitres per gram or higher*	China PR	China PR	Jiangyin Chengold Packaging Materials Co. Ltd. / China Prosperity (Jiangyin) Petrochemical Co. Ltd.	146.11	MT	USD
2.	39076190 and 39076990	Polyethylene Terephthalate resin having an intrinsic viscosity of 0.72 decilitres per gram or higher*	China PR	China PR	Wankai New Materials Co Ltd.	15.54	MT	USD
3.	39076190 and 39076990	Polyethylene Terephthalate resin having an intrinsic viscosity of 0.72 decilitres per gram or higher*	China PR	China PR	Jiangsu Xingye Plastic Co. Ltd. / Jiangyin Xingyu New Material Co. Ltd. / Jiangsu Sanfame International Trade Co. Ltd.	60.92	MT	USD
4.	39076190 and 39076990	Polyethylene Terephthalate resin having an intrinsic viscosity of 0.72 decilitres per gram or higher*	China PR	China PR	Any producer other than producers mentions at serial numbers 1, 2 and 3 above	200.66	MT	USD
5.	39076190 and 39076990	Polyethylene Terephthalate resin having an intrinsic viscosity of 0.72 decilitres per gram or higher*	China PR	Any country other than China PR	Any	200.66	MT	USD
6.	39076190 and 39076990	Polyethylene Terephthalate resin having an intrinsic viscosity of 0.72 decilitres per gram or higher*	Any country other than China PR	China PR	Any	200.66	MT	USD

** Bottle-grade PET resin, excluding recycled PET resin.*

1. *The anti-dumping duty imposed under this notification shall be levied for a period of five years (unless revoked, superseded or amended earlier) from the date of*

publication of this notification in the Official Gazette and shall be payable in Indian currency.

Explanation.- For the purposes of this notification, rate of exchange applicable for the purpose of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Customs Act.

[F.No. 354/112/2020-TRU]

(Gaurav Singh)

Deputy Secretary to the Government of India.

9.2 I find that the above-mentioned Notification No. 18/2021-Cus (ADD) has been amended vide Notification No. 25/2024-Cus (ADD) dated 22.11.2024, vide which in the TABLE, against Sl. No. 2, in column 7, for the entry, the entry **"40.41"** has been substituted. Further, vide Notification No. 39/2025-Customs (ADD) dated 26.12.2025, validity of the Notification No. 18/2021-Customs (ADD) has been extended till 26.06.2026.

9.3 Anti-dumping duty is a special trade-remedial levy imposed strictly in terms of Section 9A of the Customs Tariff Act, 1975, and the findings of the Designated Authority. Customs authorities have no jurisdiction to enlarge the scope of the notification by first reclassifying the goods into a notified tariff item and thereafter applying Anti-dumping duty.

9.4 Once it is held that the subject goods are correctly classifiable under the specific tariff item 3907 61 10 – PET flake (chip), and not under tariff items 3907 61 90 / 3907 69 90, the very basis for invoking Notification No. 18/2021-Customs (ADD) ceases to exist. Consequently, the levy of anti-dumping duty on the impugned goods is unsustainable in law, as the said notification, being both product-specific and tariff-item-specific, cannot be applied to goods falling outside its expressly notified scope.

9.5 Once it is held that the impugned goods are correctly classifiable under Tariff Item 3907 61 10, they automatically fall outside the scope of Notification No. 18/2021-Customs

(ADD). The anti-dumping duty in the present case is thus collected without authority of law.

9.6 In view of the foregoing discussion and respectfully following the binding ratio laid down by higher forums, I hold that the reclassification of the subject goods under tariff items 3907 61 90 is unsustainable in law and so, consequential levy of anti-dumping duty is liable to be set aside.

10.1 Accordingly, upon a comprehensive consideration of the tariff structure, the statutory scheme under the Customs Tariff Act, 1975, the General Rules for Interpretation, and the judicial precedents cited, I hold that the impugned reclassification of the subject goods from the specific tariff item 3907 61 10 to the residuary tariff item 3907 61 90 is legally untenable and contrary to the settled principle that a specific entry must prevail over a general or residuary entry. The impugned goods viz. *"Polyester Chips – Bottle Grade – IV 0.82 ± 0.02"* are correctly classifiable under Customs Tariff Item No. 3907 61 10.

10.2 Once such correct classification is determined, the very foundation for invoking Notification No. 18/2021-Customs (ADD) dated 27.03.2021 does not survive, as the said notification is expressly confined to Polyethylene Terephthalate resin falling under Tariff Items 3907 61 90 and 3907 69 90. Anti-dumping duty, being a product-specific and tariff-item-specific trade remedial levy imposed strictly in terms of Section 9A of the Customs Tariff Act, 1975, cannot be extended to goods outside the notified scope by way of reclassification or administrative interpretation. Consequently, the collection of anti-dumping duty on the subject goods is held to be without authority of law.

10.3 Accordingly, the assessment of Anti-Dumping Duty for the impugned Bill of Entry is quashed and set aside. The subject goods viz. *"Polyester Chips – Bottle Grade – IV 0.82 ± 0.02"* are held to be correctly classifiable under Customs Tariff Item 3907 61 10 and assessable to duty without levy of the Anti-Dumping duty.

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

कार्यालय आयुक्त (अपील), सीमा शुल्क अहमदाबाद

ORDER

11.1 "Polyester Chips – Bottle Grade – IV 0.82 ± 0.02" are classified under CTI 3907 61 10 and not under CTI 3907 61 90 / 3907 69 90 as discussed hereinabove.

11.2 I set aside the assessment of the impugned Bill of Entry No. 7323744 dated 05.02.2026 to the extent it re-classify the impugned goods under CTI 3907 61 90 and levies Anti-Dumping Duty on the impugned goods under Notification No. 18/2021-Customs (ADD) dated 27.03.2021, as amended.

11.3 I order to re-assess the impugned goods viz. ***"Polyester Chips – Bottle Grade – IV 0.82 ± 0.02"*** under CTI 3907 61 10 without levying Anti Dumping Duty under Notification No. 18/2021-Customs (ADD) dated 27.03.2021. Particulars of re-assessment shall be communicated by the adjudicating authority to the appellant within 90 days from the date of receipt of this order.

11.4 The appeal filed by M/s. Cabisco Plast Pvt. Ltd. is allowed with consequential relief, in accordance with law.

कार्यालय आयुक्त (अपील), सीमा शुल्क, अहमदाबाद

(Amit Gupta)
Commissioner (Appeals),
Customs, Ahmedabad

F.No. S/49-548/CUS/AHD/FEB/2025-26 Date: 06.03.2026

By email (As per Section 153(1)(c) of the Customs Act, 1962)

To
M/s. Cabisco Plast Pvt. Ltd.
401, GIDC Estate, Waghodia,
Vadodara, Gujarat – 391760.
(email: javedmeman@gmail.com)

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, Air Cargo Complex, Ahmedabad.
(email: aircargo-amd@gov.in)

4. Shri. Vivek Vaibhav, Advocate, C/o RB Lawcorp P. Ltd., Noida.
(email: vivek@rblawcorp.in)

5. Guard File.

कार्यालय आयुक्त (अपील), सीमा शुल्क, अहमदाबाद.

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