



सीमा शुल्क(अपील) आयुक्त का कार्यालय, अहमदाबाद

OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), AHMEDABAD,
चौथी मंजिल 4th Floor, हडको भवन HUDCO Bhawan, ईश्वर भुवन रोड Ishwar Bhuvan Road
नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009
दूरभाष क्रमांक Tel. No. 079-26589281

DIN – 20251064WS000000B6FE

क	फ़ाइल संख्या FILE NO.	S/49-232/CUS/AHD/24-25
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) :	AHD-CUSTM-000-APP-296-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	28.10.2025
च	उद्भूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	OIO No.: 36/AC/ACC/OIO/Ford/2024-25 Dt. 31.08.2024 passed by the Assistant Commissioner of Customs (ACC) Air Cargo Complex, Ahmedabad. (Bill of Entry No.: 2410959 dt. 19.01.2021)
छ	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	28.10.2025
	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. Ford India Pvt Ltd., Revenue Survey No.: 06, North Kotarpura, Taluka-Sanand, Dis.- Ahmedabad- 382 170.



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 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।
(ब)	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 विविरित 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
(ब)	4 copies of the Order-in-Original, in addition to relevant documents, if any
(ग)	पुनरीक्षण के लिए आवेदन की 4 प्रतियां
(द)	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/- (रूपए दो सौ मात्र)या रु.1000/- (रूपए 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 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.	<p>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</p> <p>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 :</p>		
	<p>सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ</p> <p>गूसरी मंज़िल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016</p>		
	<p>Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench</p> <p>2nd Floor, Bahumali Bhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 015</p>		
5.	<p>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-</p> <p>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 -</p>		
(क)	<p>अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रुपए या उससे कम हो तो एक हजार रुपए.</p>		
(a)	<p>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;</p>		
(ख)	<p>अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रुपए से अधिक हो लेकिन रुपये पचास लाख से अधिक न हो तो; पाँच हजार रुपए</p>		
(b)	<p>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 ;</p>		
(ग)	<p>अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पचास लाख रुपए से अधिक हो तो; दस हजार रुपए.</p>		
(घ)	<p>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</p>		
(ङ)	<p>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 के 10% अदा करने पर, जहां केवल दंड विवाद में है, अपील रखा जाएगा ।</p>		
अहमदाबाद (ख)	<p>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.</p>		
6.	<p>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.</p>		
	<p>Under section 129 (a) of the said Act, every application made before the Appellate Tribunal-</p> <p>(a) in an appeal for grant of stay or for rectification of mistake or for any other purpose; or</p> <p>(b) for restoration of an appeal or an application shall be accompanied by a fee of five Hundred rupees.</p>		

Order-In-Appeal

M/s. Ford India Pvt Ltd., Revenue Survey No.: 01, North Kotarpura, Taluka-Sanand, Dist.-Ahmedabad- 382 170 (hereinafter referred to as 'the Appellant') has filed the present appeal challenging the Order-In-Original No.: 36/AC/ACC/OIO/Ford/2024-25 Dt. 31.08.2024 (Bill of Entry No.: 2410959 dt. 19.01.2021) (hereinafter referred to as 'the impugned order') passed by the Assistant Commissioner of Customs (ACC) Air Cargo Complex, Ahmedabad (hereinafter referred to as 'the adjudicating authority').

2. The facts of the case, in brief, are that the appellant filed Bill of Entry No. 2410959 dated 19.01.2021 for clearance of imported goods described as "JW2030B LM 3 Digits, Blue, Duct Type, N.A.N.A," classifying them under CTI 8531 20 00 and claiming the benefit of Customs duty exemption under Sr. No. 19 of Notification No. 24/2005-Customs dated 01.03.2005, as amended. However, during the course of data analysis, it was found that the appellant had wrongly classified the imported goods under CTI 8531 2000 to claim the benefit of Sr. No. 19 of Notification No. 24/2005-Customs dated 01.03.2005, instead of the correct classification under CTI 8531 9000, which attracts Customs duty at the rate of 10%.

2.1 It is observed in the present matter that relevant Explanatory Notes to the Harmonized System of Nomenclature (HSN) related to the heading "Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)" covers under CTI 8531 2000 which are as under :



"With the exception of signaling apparatus used on cycles or motor vehicles (heading 85.12) and that for traffic control on roads, railways, etc. (heading 85.30), this heading covers all electrical apparatus used for signaling purposes, whether using sound for the transmission of the signal (bells, buzzers, hooters, etc.) or using visual indication (lamps, laps, illuminated numbers, etc.) , Static signs, even if lit electrically (e.g., lamps, lanterns, illuminated panels, etc.) are not regarded as signaling apparatus. They are therefore not covered by this heading but are classified in their own appropriate headings (headings 83.10, 94.05, etc.).

Indicator panels and the like. These are used (e.g., in offices, hotels and factories) for calling personnel, indicating where a certain person or service is required, indicating whether a room is free or not.

They include :

- (1) **Room indicators.** These are large panels with numbers corresponding to a number of rooms. When a button is pressed in the room concerned the corresponding number is either lit up or exposed by the falling away of a shutter or flap.
- (2) **Number indicators.** The signals appear as illuminated figures on the face of a small box; in some apparatus of this kind the calling mechanism is operated by the dial of a telephone. Also clock type indicators in which the numbers are indicated by a hand moving round a dial.
- (3) **Office indicators**, for example, those used to indicate whether the occupant of a particular office is free or not. Some types are merely a simple "come in" or "engaged" sign illuminant at will by the occupant of the office.
- (4) **Lift indicators.** These indicate, on an illuminated board, where the lift is and whether it is going up or down.
- (5) *Engine room telegraph apparatus for ships.*
- (6) *Station indicating panels for showing the times and platforms of trains.*



(7) *Indicators for race courses, football stadiums, bowling alleys, etc.*

★ *The heading also excludes :*

- (a) *Switches and switch panels, whether or not incorporating simple a indicating lights (heading 85.36 or 85.37).*
- (b) *Fire alarms incorporating detectors containing a smoke radioactive substance (heading 90.22) .*
- (c) *LCD displays are only classified under this heading when they do not meet the criteria for a monitor (heading 84.71), video monitor (heading 85.28) of a television receiver (heading 85.28)"*

2.2 On a conjoint reading of the relevant HSN Explanatory Notes, it is clear that only complete apparatus used for electrical sound or visual signalling are classifiable under CTH 8531, while parts thereof fall under CTI 8531 90 00. The signalling apparatus incorporating LCD/LED displays are specifically covered under CTI 8531 20 00 and may avail exemption under Notification No. 24/2005-Customs dated 01.03.2005. In the

present case, the importer claimed exemption under the said notification by classifying the goods under CTI 8531 20 00. However, the goods imported are only parts of signalling apparatus and not complete units, and hence merit classification under CTI 8531 90 00, attracting 10% Basic Customs Duty. Accordingly, the exemption under Notification No. 24/2005-Customs is not admissible.

2.3 Based on the above observations, a Show Cause Notice F.No.: VIII/48-30/ACC/AR-02/2023-24 dated 28.03.2024 was issued to the Appellant proposing as to why:

- (i) the differential duty of Rs. 6553/- should not be recovered under Section 28(4) of the Customs act, 1962,
- (ii) the interest should not be recovered from them under Section 28AA Customs act, 1962,
- (iii) penalty should not be imposed on them under Section 114A of the Customs act, 1962.

2.4 The Adjudicating Authority, vide the impugned order, has passed order as detailed below :

- (i) confirmed the differential duty of Rs. 6553/- under Section 28(4) of the Customs act, 1962,
- (ii) confirmed the interest under Section 28AA Customs act, 1962,
- (iii) imposed penalty of Rs. 6553/- under Section 114A of the Customs act, 1962,
- (iv) appropriated total amount of Rs. 9900/- (Rs. 6553/- + 3347/- interest) paid under protest by the appellant vide TR 6 challan dt. 12.06.2024 against the above confirmed amount.



Being aggrieved with the impugned order passed by the Adjudicating Authority, the appellant have filed the present appeal on 14.11.2024. They have submitted their appeal as given below in support of their claim:

- That the subject case is classification interpretation, and the appellant has classified under CTH 8531 2000 as per GRI 1 imported part "JW2030B LM 3 Digit, Blue, Duct Type N.A.N.A" which is basically a Indication panels incorporating LCD panel. Furthermore, the appellant has furnished detailed product technical write up to substantiate the classification is right.
- That the demand made by the department through SCN has been paid along with interest under protest vide TR 6 challan no 2969 dated 12.06.2024 amounting INR 9,900/- in order to settle the dispute as the subject imported part is one of case import to the appellant and the demand value is also negligible.

- That in light of the above the appellant submits that the present appeal against Original In Order which issued in continuation to the appellant duty payment vide OIO No.: 36/AC/ACC/OIO/Ford/2024-25 is maintainable and must be heard on merits.
- That in view of the above submissions, the Appellant prays that the Ld. Commissioner (Appeals) may hold that the above order in Original and allow the appeal with consequential relief to the Appellant.

4. Personal hearing was accorded to the appellant in the matter. Shri Dhandayudhpani, Deputy Manager, IMG Customs and Shri Rahul Patel, Deputy Manager, Taxation both from appellant, attended personal hearing on virtual mode on 15.10.2025. They reiterated the submissions made in the appeal memorandum.

They made additional submission that the issue involved in the present appeal relates to classification interpretation. The appellant had imported part "JW20308 LM 3 Digit, Blue, Duct Type N.A.NA" which is basically a Indication panels incorporating LCD panel. It is rightly classifiable under CTI 8531 2000 as per GRI 1 and it is direct and specific entry. They have provided a technical write-up to support their classification under the aforementioned code. The department claimed that the above part is part of LCD panel and it is rightly classifiable under CTH 8531 9000. It is not part of LCD panel and it is a complete LCD panel and the department stand is not maintainable. They requested to consider and dispose this case in their favor.


Before going into the merits of the case, I find that from the Form C.A.-1, the date of communication of the Order-In-Original dated 31.08.2024 has been shown as 14.10.2024 and the date of filing Appeal shown as 14.11.2024. I find that the present appeal has been filed within prescribed time limit of 60 days as stipulated under Section 128(1) of the Customs Act, 1962. Further, with requirement of payment of Pre-deposit, the appellant has submitted that they have paid entire differential duty, therefore requirement of payment of pre deposit under section 129 of the Customs Act, 1962, is fulfilled. As the appeal has been filed within the stipulated time-limit and pre-deposit requirement has been fulfilled, it has been admitted and being taken up for disposal on merits.

In the matter, copy of appeal memorandum submitted by the appellant was forwarded to the adjudicating authority, Custom, Air Cargo Complex, Airport, Ahmedabad vide letter dated 04.12.2024 for submitting their comments on the grounds of appeal raised by the appellant. However, no reply has been received in the matter from the adjudicating authority.



5.1 I have carefully gone through the appeal memorandum as well as records of the case and the submissions made on behalf of the Appellant during the course of hearing. The issue to be decided in the present appeal is whether the impugned order passed by the adjudicating authority, which classified the imported goods "JW2030B LM 3 Digits, Blue, Duct Type, N.A.N.A." under CTI 8531 90 00 instead of CTI 8531 20 00, thereby denying the benefit of Basic Customs Duty exemption under Sr. No. 19 of Notification No. 24/2005-Customs dated 01.03.2005, is legal and proper in the facts and circumstances of the case.

5.2 I find that the adjudicating authority has observed in the impugned order that the subject goods were classified under CTI 8531 20 00 to claim the benefit of 'Nil' BCD exemption. He noted that the exemption is not admissible to the imported goods in view of the product description under CTI 8531 20 00 and the relevant Explanatory Notes. The adjudicating authority further observed that the goods are correctly classifiable under CTI 8531 90 00, and, therefore, not eligible for nil/zero BCD. He concluded that the goods should be classified under the appropriate heading, and Basic Customs Duty @10% is leviable, resulting in a short-levy of BCD.

5.3 It is observed that the appellant has not submitted any substantive evidence, technical write-up, case laws, judgments, or orders in support of their claim. The importer has also not provided any reasoning or legal submission justifying the classification of the imported goods under CTI 8531 20 00. Neither in their submissions before the adjudicating authority nor in the present appeal has the appellant furnished relevant materials, Chapter Notes, or HSN explanations demonstrating how the goods are correctly classifiable under CTI 8531 20 00 and eligible for the benefit of BCD exemption under Sr. No. 19 of Notification No. 24/2005-Customs dated 01.03.2005.

5.4 I have gone through and examined CTI 8531 20 00, CTI 8531 90 00, the relevant Explanatory Notes, the technical write-up submitted by the appellant and the findings of the adjudicating authority. It is observed that CTI 8531 20 00 pertains to complete apparatus used for electrical sound or visual signalling. However, the goods imported in the present case are parts of such apparatus and not complete units; these are aptly covered under CTI 8531 90 00, which attracts Basic Customs Duty @10%.

From the above, it is clear that the exemption under Notification No. 24/2005-Customs dated 01.03.2005 applies only to complete apparatus used for electrical sound or visual signalling. Since the imported goods are parts of such apparatus, they are not eligible for the said exemption. Accordingly, I agree with the observations and findings of the adjudicating authority that the goods are correctly classified under CTI 8531 90 00 and do not find any justification to interfere with the

findings or order passed by the adjudicating authority. Therefore, the BCD exemption under Sr. No. 19 of Notification No. 24/2005-Customs dated 01.03.2005 is not admissible to the appellant.

6. In view of the above findings and discussions, I find no reason to interfere with the Order-in-Original No. 36/AC/ACC/OIO/Ford/2024-25 dated 31.08.2024, which is hereby upheld. Accordingly, the appeal filed by the appellant stands rejected.



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

F. No. S/49-232/CUS/AHD/2024-25

Date: 28.10.2025

Through Speed Post

To,
M/s. Ford India Pvt Ltd.,
Revenue Survey No.: 06,
North Kotarpura, Taluka-Sanand,
Dist.-Ahmedabad- 382 170.

ddhanday@ford.com , hpane134@ford.com , rpane235@ford.com



Copy to:

1. The Chief Commissioner of Customs Gujarat, Custom House, Ahmedabad. (email: cccoahm-guj@nic.in)
2. The Principal Commissioner of Customs, Custom House, Ahmedabad. (email: cus-ahmd-guj@nic.in rra-customsahd@gov.in)
3. The Assistant Commissioner of Customs, Air Cargo Complex, Ahmedabad (accusacc@gmail.com aircargo-amd@gov.in)
4. Guard File.