

IN THE SUPREME COURT OF INDIA

Case Tracker

EPSON INDIA PVT LTD Vs CC [CESTAT]

Civil Appeal Diary No(s). 40562/2018

COMMISSIONER OF CUSTOMS

Vs

M/s EPSON INDIA PVT LTD

A M Khanwilkar & Ajay Rastogi, JJ

Dated: January 21, 2019

Appellant Rep. by: Mr. Mahabir Singh, Sr. Adv. Ms. Rashmi Malhotra, Adv. Ms. Binu Tamta, Adv. Mr. B. Krishna Prasad, AOR

Respondent Rep. by: Mr. S.K. Ghosh, Adv. Mr. S. Agrawal, Adv. Mr. Ashwani, Adv. Mr. Krishna Rao, Adv. Mr. Harish Bindumadhvan, Adv. Mr. Shankey Agrawal, AOR

Cus - The assessee imported goods namely, business projectors - It classified the subject goods under CHT 85286100 and were assessed to BCD at nil rate of duty in terms of Notification No. 24/2005-Cus., ADD @ 10% and education cess at 3% and SAD at nil rate in terms of Notification No. 29/2010-Cus - The Revenue opined that the goods were rightly classified under CTH 85286900 and not eligible for claiming exemption under the said notifications - Duty demands were raised with interest & penalty & were sustained by the Commr.(A) - Later, the Tribunal held that the subject goods were to be classified under CTH 85286900, considering the decision in *M/s. Casio India Co. Pvt. Ltd. Vs. Commissioner of Customs, New Delhi* - Hence the Revenue's appeal.

**Held - There is no reason to take a view different from that adopted by the Tribunal - As it is, the decisions relied upon by the Tribunal attained finality, as two appeals filed in those matters had been dismissed by this court - Hence the present appeals & pending applications are dismissed too:
SC**

Revenue's SLP dismissed

JUDGEMENT

Delay condoned.

We find no reason to deviate from the view expressed by the Appellate Tribunal whilst following the earlier decisions on the matter in issue, which had attained finality including on account of dismissal of two appeals by this Court.

Consequently, the Appeals are dismissed.

Pending application, if any, also stand disposed of.