

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO. 3

Customs Appeal No. 10705 of 2020-DB

(Arising out of OIO-AHM-CUSTM-000-COM-0007-20-21 Dated-22/09/2020 passed by Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD)

CHANDAN STEEL LIMITED

504, Sukh Sagar, N S Patker Marg,
Hughes Road, Chowpatty
Mumbai, Maharashtra

.....Appellant

VERSUS

C.C.-AHMEDABAD

Custom House,
Near All India Radio Navrangpura,
Ahmedabad, Gujarat

.....Respondent

WITH

Customs Appeal No. 10428 of 2022

(Arising out of OIA-AHM-CUSTM-000-COM-010-22-23 Dated-13/07/2022 passed by Commissioner of CUSTOMS-AHMEDABAD)

CHANDAN STEEL LTD

Plot No 35/36 Gidc Industrial Area Umbergaon
Valsad, Gujarat

.....Appellant

VERSUS

C.C.-AHMEDABAD

Custom House,
Near All India Radio Navrangpura,
Ahmedabad, Gujarat

.....Respondent

APPEARANCE:

Shri. V M Doiphode, Advocate for the Appellant

Shri. Kalpesh P Shah, Authorized Representative for the Respondent

**CORAM: HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)
HON'BLE MR. RAJU, MEMBER (TECHNICAL)**

Final Order No. A/ 11192-11193 /2022

DATE OF HEARING:03.10.2022

DATE OF DECISION:03.10.2022

RAMESH NAIR

The issue involved is that whether the product namely Quick Lime is classifiable under CTH 25221000 as claimed by the assessee or 28259090 as held by the adjudicating authority.

2. Shri. V M Doiphode, Learned Counsel appearing on behalf of the appellant at the outset submits that in the present case the purity of the product Quick Lime is ranging from 94-97%. He submits that this issue has been decided by this Tribunal in the case of Jindal Stainless (Hisar) Ltd Vs. Commissioner of Customs, ICD, Patparganj, New-Delhi reported in 2020-TIOL-1366-2020, New Delhi wherein on the basis of the identical fact that the Quick Lime has a purity of less than 98% the same was held as classifiable under CTH 2522, accordingly, the product is correctly classified under to CTH 2522.

3. Shri. Kalpesh P Shah, Learned Superintendent (AR) appearing on behalf of the Revenue reiterates the finding of the impugned order.

4. We have carefully considered the submission made by both the sides and perused the records. We find that as per the certificate of analysis in respect of bills of entry the purity of the product Quick Lime is ranging between 94-97% which is not under dispute. This Tribunal in the case of Jindal Stainless (Hisar) Ltd (Supra). Considering the fact that if the purity of the Quick Lime is less than 98% held that it would be classifiable under CTH 2522 and only product having purity more than 98% would be classified under CTH 2825. Following the said judgment in the present case also being identical fact that the purity is less than 98%, the issue is squarely covered. Following the judgment of the Jindal Stainless (Hisar) Ltd (Supra) the product in the present case is correctly classifiable under CTH2522.

5. Accordingly, the impugned orders are set aside. Appeals are allowed, with consequential relief.

(Dictated & Pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)