2026 (7) TMI 181 - CESTAT CHENNAI

M/s. Alleima India Private Limited Versus The Commissioner of Customs, Chennai

No.- Customs Miscellaneous Application No. 40139 of 2026 & Customs Appeal No. 40582 of 2023

Dated:- July 2, 2026

Order No. Final Order No. 40844/2026

Tariff classification of nickel-chromium wire upheld after prior ruling rejected Revenue's reclassification attempt.

Revenue was not justified in disturbing the importer's declared classification of nickel-chromium wire. The dispute turned on tariff classification, and the earlier decision in the importer's own case for an earlier period had already examined the mill test certificate, chapter notes and sub-heading notes, and rejected the proposed reclassification. No material factual distinction or change in law was shown, so the same classification was accepted and the departmental reclassification was not sustained.

Issues: Whether the Revenue was justified in disturbing the classification declared for the imported goods.

Analysis: The dispute concerned the classification of the imported nickel-chromium wire product, which had been declared by the importer under one tariff heading and reclassified by the department under another. The earlier decision in the importer's own case for an earlier period, involving the same goods and materially similar facts, had already examined the mill test certificate and the relevant chapter notes and sub-heading notes, and had held that the attempted reclassification could not be sustained. No factual distinction or change in law was shown to justify taking a different view in the present matter.

Conclusion: The reclassification made by the Revenue was not justified, and the classification declared by the importer was accepted.

Judgment / Order

Hon'ble Mr. P. Dinesha, Member (Judicial) And Hon'ble Mr. M. Ajit Kumar, Member (Technical)

For the Appellant : Shri T. Viswanathan, Advocate

For the Respondent : Shri Anoop Singh, Authorized Representative

ORDER

PER: SHRI P. DINESHA:

Brief facts as could be gathered from the impugned Order-in-Appeal are that the Appellant filed a Bill of Entry for the import of various items declared as 'Kanthal wire, Nikrothal wire, Kanthal Apm tube etc.', during self-assessment out of the above items 'Nikrothal wire' of various grades were classified under CTH 75052200. The Revenue appears to have facilitated the above Bill of Entry without assessment and examination, however, when the OOC officer suspected that the bond details were required to be changed and hence, Appellant requested to forward the Bill of Entry to Group for effecting the change. During assessment, it appears that the Assessing officer did not agree with the classification of 'Nikrothal wire' under Chapter 75 as, according to him, there was no cobalt content in the said items, which resulted in drawing the samples for testing. There is no dispute as to the test report which is reproduced at Table-1 of the impugned order, which reads as under :

Table-1

S. No.	Lab report No.	Composition (%)		
		Nickel	Chromium	Others
1.	56/MCH/5.4.21	79.9	19.4	0.7
2.	57/MCH/5.4.21	80.1	19.1	0.8
3.	58/MCH/5.4.21	79.7	20.2	0.1
4.	59/MCH/5.4.21	80.8	18.5	0.7
5.	60/MCH/5.4.21	80.5	19	0.5

2. When the assessing officer raised a query, it appears that the Appellant having requested for a speaking order, however also submitted a copy of the Order-in-Appeal No.1194/98 dated 03.11.1998 passed by the Commissioner (Appeals), Chennai in support of their classification. The Original Authority vide Order-in-Original No.84609/2021 dated 31.05.2021 has rejected the declared classification of the items declared as 'Nikrothal wire' of various grades, re-determined the classification of the above items as CTH 72230091. Aggrieved by the above, it appears that the Appellant preferred an Appeal before the First Appellate Authority who, vide impugned Order-in-Appeal No.420/2023 dt. 09.06.2023 having rejected their Appeal thereby confirming the reclassification of subject goods, the present Appeal has been filed before this forum.

3. Heard Shri T. Viswanathan, Learned Advocate for the Appellant and Shri Anoop Singh, learned Departmental Representative defended the impugned order; we have carefully perused the documents placed on record, synopsis, written submissions including decision / order of Ahmedabad Bench in their own case vide Final Order No. A/10387/2023 in Customs Appeal No.10172 of 2022 reported in **2023 (3) TMI 1019 – CESTAT Ahmedabad** for an earlier period.

4. After hearing both sides, the only issue that arises for our consideration is, 'whether the Revenue is justified in disturbing the classification declared by the Appellant ?'

5. In the said decision / order of co-ordinate Ahmedabad Bench in the Appellant's own case for an earlier period, we find that the issue of classification was involved where the Appellant admittedly declared the very same goods under CTH 75051220 which was disputed by the Revenue and the Department chose to reclassify the same under CTH 72189910 and other than this, we do not find any difference in facts. The co-ordinate Bench has considered the mill test certificate; the disputed classifications in the light of the chapter notes, sub-heading notes etc. and then concluded that the reclassification attempted by the Revenue cannot be sustained, which resulted in setting aside the impugned order therein. We have carefully perused the discussions in the impugned order along with the order of Commissioner (Appeals)

who had initially set aside the reclassification made by the Original Authority and we find that the scope of the present Appeal is squarely covered in the said proceedings.

6. In view of the above and in the absence of any factual differences or change in law being pointed out, we do not accept the reclassification made by the Adjudicating Authority which came to be upheld in the impugned order.

7. Following the decision of the Ahmedabad Bench in the Appellant's own case (supra), therefore, we set aside the impugned order and allow the Appeal with consequential benefits, if any, as per law. MA filed by Appellant for filing Order-in-Original dated 31.05.2021 stands disposed of.

(Order pronounced in open court on 02.07.2026)

Citations:

1. **2023 (3) TMI 1019 - CESTAT AHMEDABAD**
   Alleima India Private Limited Versus C.C. -Ahmedabad