CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH - COURT No. III

Customs Miscellaneous Application (EH) No.41079 of 2025
(on behalf of Appellant)
&

Customs Appeal No. 41102 of 2025

(Arising out of Order-in-Appeal Seaport C.Cus. II No.522/2025 dated 09.06.2025 passed by Commissioner of Customs (Appeals-II), 60, Rajaji Salai, Custom House, Chennai 600 001.)

M/s.Baxter (India) Pvt. Ltd. **.... Appellant**
5th Floor, Tower-A, Building No.9,
DLF Cyber City, DLF Phase-II,
Gurgaon 122 002
Haryana.

VERSUS

The Commissioner of Customs
(Port-Import) **... Respondent**
Custom House, 60, Rajaji Salai,
Chennai 600 001.

APPEARANCE :

Shri Akshay Kumar, Advocate for the Appellant
Smt. Anandalakshmi Ganeshram, Authorized Representative for the Respondent

CORAM :

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)
HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

FINAL ORDER No.40532/2026

DATE OF HEARING : 02.02.2026
DATE OF DECISION :24.04.2026

Per: Shri P. Dinesha

Brief facts of this Appeal as narrated in the impugned Order-in-Appeal No. 522/2025 dated 09.06.2025 is reproduced verbatim for convenience :

> 'The Appellant had filed two Home Consumption Bills of Entry No.512152 dated 17.05.2010 and No.544895 dated 21.06.2010 for the import of goods described as "Extraneal Peritoneal Dialysis Solution with 7.5% Icodestrin, Fnb4984t Dialysis Fluids C.A.P.D". The appellant sought classification of the said goods under Customs Tariff Heading (CTH) 9018, which pertains to instruments and appliances used in medical, surgical, dental, or veterinary sciences. However, the authorities reclassified the goods under CTH 3004, which covers medicaments consisting of mixed or unmixed products for therapeutic or prophylactic uses. As a result of this reclassification, the appellant was denied the benefit of exemption under Notification No.21/2002, Sl.No.357A, and Notification No.06/2006-Central Excise dated 02.03.2006, Sl. No.59'.

2. The above resulted in issuance of a Demand Notice (dt. 27.10.2010) under Section 28 (1) of Customs Act, 1962, the same was adjudicated which resulted in the Order-in-Original No.21538/2013 dated 05.08.2013. Aggrieved by the demand confirmed in the Order-in-Original, it appears that the Appellant filed an Appeal before the Commissioner (Appeals-II), Chennai and it also appears that the Appellant pleaded mainly that the issue insofar as the classification of imported goods was concerned, was covered since the same was decided in their favour by Chennai Bench which later on, on Appeal by the Revenue, stood upheld by the Hon'ble Apex Court. The Commissioner (Appeals) however, passed the impugned Order-in-Appeal No. 522/2025 dated 09.06.2025 thereby dismissed their Appeal. The above dismissal has given rise to the present Appeal before this forum.

3. Heard Shri Akshay Kumar, ld. Advocate for the Appellant and Smt. Anandalakshmi Ganeshram, ld. Assistant Commissioner for the Revenue, we have carefully perused the documents placed on record and also the decision of the Hon'ble Apex Court in the Appellant's own case, apart from the order of co-ordinate Delhi & Kolkata Benches in the

Appellant's own case. After hearing both sides, the only issue that arises for our consideration is, 'whether the classification of 'Extraneal Peritoneal Dialysis Solution with 7.5% Icodestrin' is correctly classifiable under CTH 9018 ?'.

4. We have perused the Final Order of this Bench in the Appellant's own case [Final Order No.40615/2015 dt. 05.06.2015 reported in 2015-TIOL-1754-CESTAT-MAD], wherein this Bench had considered an identical issue and the very same goods in question and this Bench after following the decision of the Apex Court in the Appellant's own case has held that the classification of CAPD, stands settled and, therefore, respectfully following the decision of Apex Court's decision dismissed the Revenue's Appeal.

5. In the impugned order, the officer has tried to differentiate the facts from that involved in the earlier order of the Commissioner (Appeals) which was appealed before the Bench, but however, after going through the Commissioner (Appeals) order [Order-in-Appeal No.336/2013 dated 07.03.2013], we find the Commissioner (Appeals) has in fact considered those facts and given a clear and categorical finding at paragraphs 2 & 4 of the said

order, justifying the classification of the goods in question under CTH 9018 and hence, we do not subscribe to the views expressed in the impugned order.

6. We also find that similar views have been expressed by Delhi & Kolkata Benches and hence, we accept the contention of the Appellant that the issue insofar as the classification of the goods in question is concerned, is no more *res integra* and hence, we set aside the impugned order.

7. In view of the above, the Appeal stands allowed with consequential benefits, if any, as per law. M.A. also disposed of.

(Order pronounced in open court on 24.04.2026)

sd/- sd/-

(VASA SESHAGIRI RAO) **(P. DINESHA)**
Member (Technical) Member (Judicial)

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