

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHENNAI**

REGIONAL BENCH - COURT No. III

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

(Arising out of Order-in-Appeal Seaport C. Cus. II No.420/2023 dated 09.06.2023 passed by Commissioner of Customs (Appeals-II), 60, Rajaji Salai, Custom House, Chennai 600 001.)

M/s.Alleima India Private Limited

.... Appellant

(Formerly known as Sandvik Materials Technology India Private Limited),
S.No.49 & 49b, SIPCOT Industrial Complex,
Hosur,
Tamil Nadu 635 126.

VERSUS

The Commissioner of Customs

... Respondent

Chennai-II, Custom House,
60, Rajaji Salai,
Chennai 600 001.

APPEARANCE :

Shri T. Viswanathan, Advocate for the Appellant
Shri Anoop Singh, Authorized Representative for the Respondent

CORAM :

**HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)
HON'BLE MR. M. AJIT KUMAR, MEMBER (TECHNICAL)**

FINAL ORDER No.40844/2026

DATE OF HEARING : 24.06.2026

DATE OF DECISION : 02.07.2026

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)

sd/-

(M. AJIT KUMAR)
Member (Technical)

sd/-

(P. DINESHA)
Member (Judicial)

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