

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
HYDERABAD**

REGIONAL BENCH - COURT NO. – I

Customs Appeal No. 30407 of 2019

(Arising out of **Order-in-Appeal** No.VIZ-CUSTM-000-APP-057-18-19 dated 31.12.2018
passed by Commissioner of Central Tax & Customs (Appeals), Guntur)

M/s V I S A Steel Ltd.,

Kalinga Nagar Industrial Complex,
PO Jakhapura, Jaipur,
Odisha – 755 026.

..

APPELLANT

VERSUS

Commissioner of Customs

Visakhapatnam– Cus

4th Floor, Customs House,
Port Area, Visakhapatnam,
Andhra Pradesh – 530 035.

..

RESPONDENT

APPEARANCE:

Shri Satyanarayan Gupta, CA for the Appellant.

Shri Kakarala Prasanth Kumar, Authorized Representative for the Respondent.

CORAM: HON'BLE Mr. P. ANJANI KUMAR, MEMBER (TECHNICAL)

HON'BLE Mr. ANGAD PRASAD, MEMBER (JUDICIAL)

FINAL ORDER No. A/30352/2026

Date of Hearing: 07.07.2026

Date of Decision: 10.07.2026

[ORDER PER: P. ANJANI KUMAR]

The appellant M/s V I S A Steel Ltd., have imported Quick Lime and filed 11 Bill of Entries classifying the same under CTH 2522 1000. Revenue was of opinion that the imported Quick Lime (Calcium Hydroxide) was classified under CTH 2528 9090. A Show Cause Notice dated 07.07.2017 was issued to the appellant proposing to change the classification from CTH 2522 1000 to CTH 2825 9090 and to recover differential duty of Rs. 26,60,641/- along with interest and penalty. The proposals in the Show Cause Notice were confirmed vide Order-in-Original dated 09.04.2018 and were upheld. On an appeal filed by the appellant Commissioner (Appeals) vide order dated 31.12.2018 upheld the Order-in-Original.

2. Learned Counsel for the appellant submits that the issue is no longer res-integra; it was decided by this Bench, in the case of M/s Jindal Stainless Ltd., Vs Commissioner of Customs, Visakhapatnam vide Final Order No. A/30413/2024 dated 11.12.2024, in favour of the appellant.
3. On the other hand, Learned AR supports the impugned order.
4. Heard both the sides and perused the records.
5. We find that the Bench vide Final Order No. A/30413/2024 dated 11.12.2024 held as follows:

15. In the case before us, the contending classification of imported goods discussed in the impugned order are either under 2522 10 00 or 2825 90 90 of the First Schedule to the Customs Tariff Act. Thus, it is clear that at the broader Chapter level itself i.e., Chapter 25 and Chapter 28, there is difference of views among the appellants and the department. Thus, the dispute in classification lies in the narrow compass of determining the appropriate chapter under which the imported goods is covered in terms of the legal basis as elaborated above in paragraphs 6 to 8 above, and thereafter to decide the respective Tariff Items in which the imported goods are falling there under. In order to closely examine the scope of contending Chapter, Headings, Sub-headings and Tariff Items thereof for determining correct classification of imported goods, relevant tariff entries in the First Schedule to the Customs Tariff Act are extracted as below: "

.

.

.

.

16. From the above it could be seen that the description of the Chapter 25 covers Salt; Sulphur; earths and stone; plastering materials, lime and cement which are basically mineral products of Section V of the First Schedule to the Customs Tariff. However the description of Chapter 28 covers inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements of isotopes which are products of chemical or allied industries falling under Section VI of the said Schedule. Further, it can be said that Chapter heading 2522, clearly provides that quicklime, slaked lime and hydraulic lime are classifiable under specific tariff items provided for therein; however, calcium oxide and hydroxide of Chapter heading 2825 are excluded from the scope of coverage under the heading 2522. Similarly, the description of the Chapter heading 2825 provide for coverage of the goods under its scope which are specifically mentioned as Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides. However, if any inorganic basis or metal oxides, hydroxides and peroxides which are not specifically mentioned therein by a specific tariff entry, then they will be classified under "other" category in sub-heading 28259090.

17. We find that Heading 25221000 covers within its scope and ambit, mainly of three specific goods such as the following: (i) first one i.e., "quicklime"; (ii) the second one, "slaked lime", and (iii) third one, "hydraulic lime". Hence, in simple words, it can be stated that all

the goods covered under the above description at (i) to (iii) above would be rightly classifiable under chapter heading 25221000. There is no dispute on the fact that the imported goods in the present case are 'quicklime' and thus by applying GIR1 it would be classifiable under tariff item 25221000. Further, from the exclusion provided for calcium oxide and hydroxide of heading 2825, it transpires that the quicklime as a mineral product, when subjected to certain processes or treatment, whereby if these mineral products were converted into separate chemical elements or separate chemically defined compounds, such as calcium oxide in the present case, then such products would be more appropriately classified as chemical products under heading 2825, owing to the reason that the chemical properties of the goods have been changed from the mineral product to chemical product. Thus, it is clear from the above analysis and discussion that the scope of coverage of goods under chapter heading 2522 and 2825 are exclusive to each other.

18. We find that careful examination of the tariff entries of chapter heading 2522 & 2825, it reveals that it is not the case that the goods covered under CTH 2522 and CTH 2825 represent contending classification for applying GIR 3 as made out by Revenue. This is for the reason that quick lime cannot be referred to as containing wholly or partly of goods of CTH 2522 and CTH 2825. There is clear exclusion of calcium oxide and hydroxide of CTH 2825 from the scope of CTH 2522, and only separate chemical elements or separate chemically defined compounds are covered under the scope of CTH 2825.

19. Further, it transpires from plain reading of GIR 2 and 3, that GIR 2(b) would apply for classifying goods so as to include mixtures or combination of a particular material or substance when found mixed or combines with other material. In attempting such classification of goods in terms of GIR 2(b), when one is confronted with classification under two or more contending headings, then GIR 3 would apply. As a general rule, the heading that provides most specific description would be preferred to heading which provide a more generic description. However, if the goods cannot be classifiable by following GIR 3(a) or 3(b), then by applying GIR 3(c) classification of the product would be decided to bring it under the heading that occur last in the numerical order among those which equally merit consideration. In the present case, the facts reveal that the imported goods are quicklime. There is no case of mixture of different material or substance to merit application of GIR 2 or 3. Thus, the Revenue's argument for classification of quick lime under heading 2825 as it occurs last among other classification under heading 2522 is not legally sustainable.

20. Thus, we find that there is no case for application of Rule 3 of GIR in this case. In view of the above, we are of the view that the imported goods are appropriately classifiable under CTH 25221000.

21. Further, we also note that in Appeal No. C/51224/2019, Principal Bench, New Delhi, in the case of M/s Jindal Stainless (Hisar) Ltd., Vs The Commissioner of Customs, New Delhi vide Final Order No. A/50751/2020 dated 25.08.2020, of the very same appellant decided that "Quick Lime" is covered under the Heading 25221000.

In Appeal No. C/75029/2020 of M/s Jindal Stainless Ltd., vide Final

Order No. A/76970/2024 dated 09.09.2024 with regard to same appellant CESTAT, Kolkata decided and held that "Quick Lime" is classifiable under Chapter 25221000.

22. CESTAT, Mumbai in the case of M/s Viraj Profiles Ltd., Vs Commissioner of Customs (Preventive), Mumbai in Appeal No. C/85377/2020 with C/86172/2021 vide Final Order No. A/87057-87058/2023 dated 20.10.2023 decided that imported "Quick Lime" would be properly classifiably under Customs Tariff Item 25221000 and not as others under the Customs Tariff Item 25289090 as claimed by Respondent. This finding has also been confirmed by Hon'ble Supreme Court in Appeal No. 9655/2024 in the case of **Commissioner of Customs(Preventive), Mumbai Vs Viraj Profiles Ltd., [2024 (388) ELT 673 (S.C)]** holding that "Quick Lime and Hydraulic Lime" are obtained by calcining and low temperature calcinations of limestone, respectively, and that these two products would remain classifiable under Chapter 2522 as per explanatory notes to heading 2522. Therefore, matter is settled by the Hon'ble Apex Court.

6. In view of the above, we are of the considered opinion that nothing survives in the case and hence the appeal is allowed.

(Pronounced in the open court on 10.07.2026)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

(ANGAD PRASAD)
MEMBER (JUDICIAL)

jaya