IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA

REGIONAL BENCH – COURT NO.1

Customs Appeal No 75340 of 2023

(Arising out of Order-in-Appeal No…KOL/CUS/PORT/KS/219/2023 dated 24.03.2023 passed by Commissioner of Customs, Kolkata)

A.S.Chattha Exim Pvt. Ltd.
28, Dr. Sundari Mohan Avenue, Kolkata-700 014.

Appellant

VERSUS

Commissioner of Customs (Port),
15/1, Strand Road, Kolkata-700 001.

Respondent

APPERANCE :
Shri S.Chatterjee, Advocate for the Appellant
Shri S.Debnath, Authorized Representative for the Respondent

CORAM:
HON'BLE MR.R.MURALIDHAR, MEMBER (JUDICIAL)
HON'BLE MR.K.ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO…75909./2026.

DATE OF HEARING : 16.07.2026
DATE OF DECISION : 16.07.2026

Per R.Muralidhar :

The appellant imported Nurol KR, filing the Bills of Entry classifying them under CTH 32021000. However, the Revenue has assessed the same under CTH 34039100. Being aggrieved by the fact that no Speaking order has been passed under Section 17(5) of the Customs Act 1962, before carrying out the change in the CTH, the appellant filed an appeal before the Commissioner (Appeals). He remanded the matter to the Adjudicating authority. However, the appellant preferred an appeal before the Tribunal. The Tribunal, directed the Adjudicating authority to go through the factual details and pass a speaking order. Accordingly, OIO was passed by the Adjudicating authority on 15.01.2021, wherein the Order in Assessment was issued classifying the imported goods under CTH 34039100. The appellant filed an appeal before the Commissioner (Appeal), which came to be dismissed. Being aggrieved, the appellant has filed the present appeal before the Tribunal.

2. The Ld Advocate, appearing on behalf of the appellant has submitted that the Leather Chemical – NORUL KR is required to be classified under CTH 32021000 and not under CTH 34039100 as has been done by the lower authorities. The imported goods are Synthetic Organic Tanning Substance and hence the correct CTH is 32021000 only. The Revenue officials are in error in classifying the same under 34031900, which is in respect of preparations for the treatment of textile and leather materials.

3. The Ld A R, appearing for the Revenue submits that on the very first occasion of import of the goods under B/E No.2590488 dated 25.07.2017, the importers who had classified the goods under CTH 32021000 had themselves requested to recall for change of CTH to 34031900 and levy of IGST under Schedule IV. He produces the relevant copies downloaded from the ICEGATE, which is reproduced below:

Ex..Appeal No.76143/18

DP/(60

(1)

Master	Invoice	iTems	Dept comments	Exam order	Queries	iGM	Cont	eXAm_instr	liceNce	dUty	Grp7_dutyfg	Others

ICES/Imports

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Indian Customs EDI System - Imports V1.5
15/1 STRAND ROAD, CUSTOM HOUSE, KOLKATA - 700001

13/05/2026 | 01:24:15 pm | V 2.0.0.1

BE Management. | View BE

Enter BE No :	2590488	Date :	25/07/2017	CC : N Type : H	AG: 2C	Queried :	N ACTIVE
Importer :	A.S. CHATTHA EXIM PVT. LTD.					First Chk:	N Digitally Signed N
CHA Name :	**********					Payment Method:	Transaction
IEC :	0288010272	Country of origin :	IT	KBE :	N	WBE No:	
CHA :	********	Country of Cons. :	IT	Govt :	Pvt	BE Date :	
Sender :	Service Centre	Prior BE :	Regularised	Dip/Def:		WBE Port :	
Invoice Value(Rs) :	2034240	Port of Ship :	ITVCE	Sec. 48:	N	XHSS Load Rate :	
Assess. Value(Rs) :	2054582	No of Invoices :	1	HSS:	N	XHSS Load Amts :	
Total Duty(Rs) :	778440	No of Items :	1			Misc Load Rate :	
Gross Weight :	25600 KGS	No of IGMs :	1	Green Channel	X	Misc Load Amts :	

Appraising:	14/08/2017	10016963	Inward Date :	25/07/2017	Out of Charge:	16/08/2017
Audit:	14/08/2017	SYSTEM	Assessment Date :	14/08/2017	Assesment :	Final
Asst. Comm:	14/08/2017	10034191	No of Challans :	2	Amnt Collected:	782285
VAO :			Challan No :	2019350754	Payment Date:	16/08/2017
VDC :			Short Paid :	0	Goods Regn. Dt.:	16/08/2017
PCCV					Regularisation Dt.:	31/07/2017
WH Date/WH Code :			H BE Amt to be Deposited :	0	Amout Adjusted :	0
			XBond Duty FG Interest :	0	CFS/Custodian CD	

AO (Final):		Final Assessment No. :		Orig. Ass. Dt.:	14/08/2017
AC/DC (Final) :		Final Ass. Date :		Orig. OOC Dt.:	

Closure Dtls: Reason: Comment:

EXIT

B/C No.
2590488

(2)

...ter	Invoice	iTems	Dept comments	Exam order	Queries	iGM	Cont	eXAm_instr	liceNce	dUty	Grp7_dutyfg	Others

ICES/Imports

view_be

BE No : 2590488 Date : 25/07/2017 CC : N Type : H Inv No : 1

Item	1	SYNTHATIC CHEMICALS FOR FATLIQUERING (NUROL KR) (LEATHER CH		Country of Org.	
Item Desc	EMICAL)			RITC	32021000
Generic Desc	.			Scheme Code :	
Init price Declared	1.3	Assessed	1.3	SVB Load Decl	Assessed
Curr	USD	Quantity Unit	24000 KGS	RSP / RSP Notn.	RSP Notn Slno
		STD QTY		IMS Details	

(1 of 1)

Customs Declared			Excise Declared	Assessed
32021000	34039100	Tariff Head	NOEXCISE	NOEXCISE
050/2017	050/2017	Notification No.		
231	240	Serial No.		
2054582.4	Rs 2054582.4	Assval Sec 14/3(2).	2208676.1	Rs 2208676.1 Rs
7.5 %	7.5 %	Advl. Rate (%) Flag	0 %	0 %
		Specific Rate		
		Unit Quantity Code		0
154093.7	154093.7	Duty (Rs.)	0	
		Edu Cess Notn		
		Edu Cess Slno		0
2	2	Edu Rta	0	0
3081.9	3081.9	Edu Cess Amt	0	0
1540.9	1540.9	Shedu Cess	0	
026/2001		SCD.Notn/Slno	026/2001	0
0	0	SCD.RTA/Amt	0	

Ex..Appeal No.76143/18

192

3

13/05/2026 **Indian Customs EDI System - Imports V1.5** 01:24:15 pm
VIEW **15/1 STRAND ROAD, CUSTOM HOUSE, KOLKATA - 700001**
Dept Comt

Enter BE No : 2590488 **Date :** 25/07/2017 **CC :** N **Type :** H
Importer : A.S. CHATTHA EXIM PVT. LTD. **AG :** 2C **First Chk :** N

Departmental Comments

Editor

Reappraisal approval.
REASSESS FOR IGST SCHEDULE
by 10034191 on 14/08/2017 03:58
RMS FACILITATED B/E RECALLED BY IMPORTER FOR CHANGE OF CTH AND LEVY OF IGST UNDER SCHEDULE IV.
By 10016963 on 14/08/2017 at 04:16P.M.

OK Cancel Search

4

13/05/2026 **Indian Customs EDI System - Imports V1.5** 01:24:15 pm
VIEW **15/1 STRAND ROAD, CUSTOM HOUSE, KOLKATA - 700001**
Dept Comt

Enter BE No : 2590488 **Date :** 25/07/2017 **CC :** N **Type :** H
Importer : A.S. CHATTHA EXIM PVT. LTD. **AG :** 2C **First Chk :** N

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OK Cancel Search

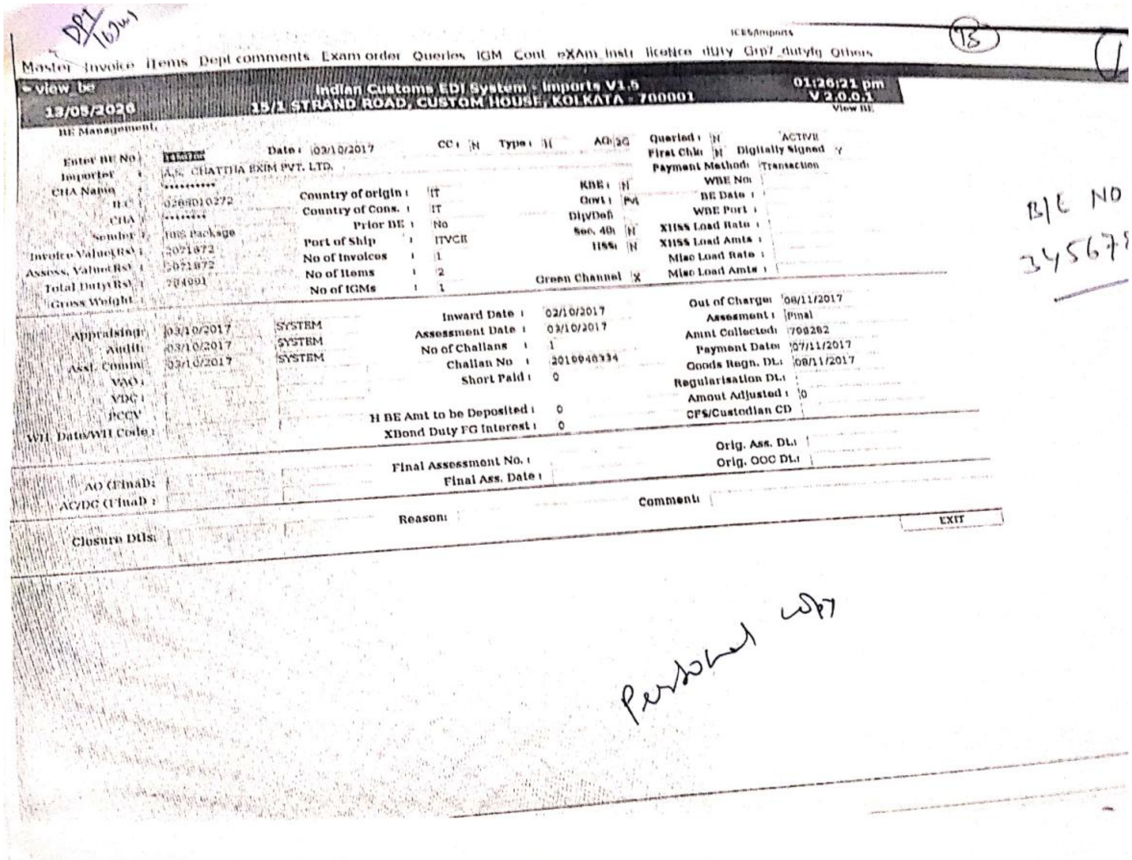
4. Therefore, when the appellant has requested for the change in the CTH, the question of issuing any speaking order in terms of Section 17(5) or changing the CTH to 32021000 would not arise. Only based on the directions of the Hon'ble Tribunal, the Adjudicating authority has passed the Order in Assessment dated 15.01.2021, detailing therein the details of the entries under CTH 32021000 and CTH 34031900 before coming to a conclusion on the CTH isse. At Para 8, he has also clearly recorded the fact that it was the appellant who has requested for re-call for change of CTH.

5. The Ld AR further submits that in respect of the other 3 Bills of Entry, the appellant himself has adopted CTH 34031900 while filing the Bill of Entry. Hence, it is not a case wherein this CTH was imposed upon him by the Revenue.

6. Heard both the sides. Perused the appeal papers and submissions made by both the sides.

7. We find that in the first instance when the goods were imported for the first time, it was the appellant who has sought for re-call for change of CTH and levy of IGST as per Schedule IV as can be seen from the documents reproduced above. We have also gone through the details in respect of Bill of Entry No.3456788 dated 03.10.2017, which is reproduced below:

Ex..Appeal No.76143/18


DP1 (6/2m)

Master Invoice Items Dept comments Exam order Queries IGM Cont eXAm_instr liceNce dUty Grp7_dutyfg Others

view_be 13/08/2026 — Indian Customs EDI System - Imports V1.5 — 15/1 STRAND ROAD, CUSTOM HOUSE, KOLKATA - 700001 — 01:26:21 pm V 2.0.0.1 View BE

BE Management

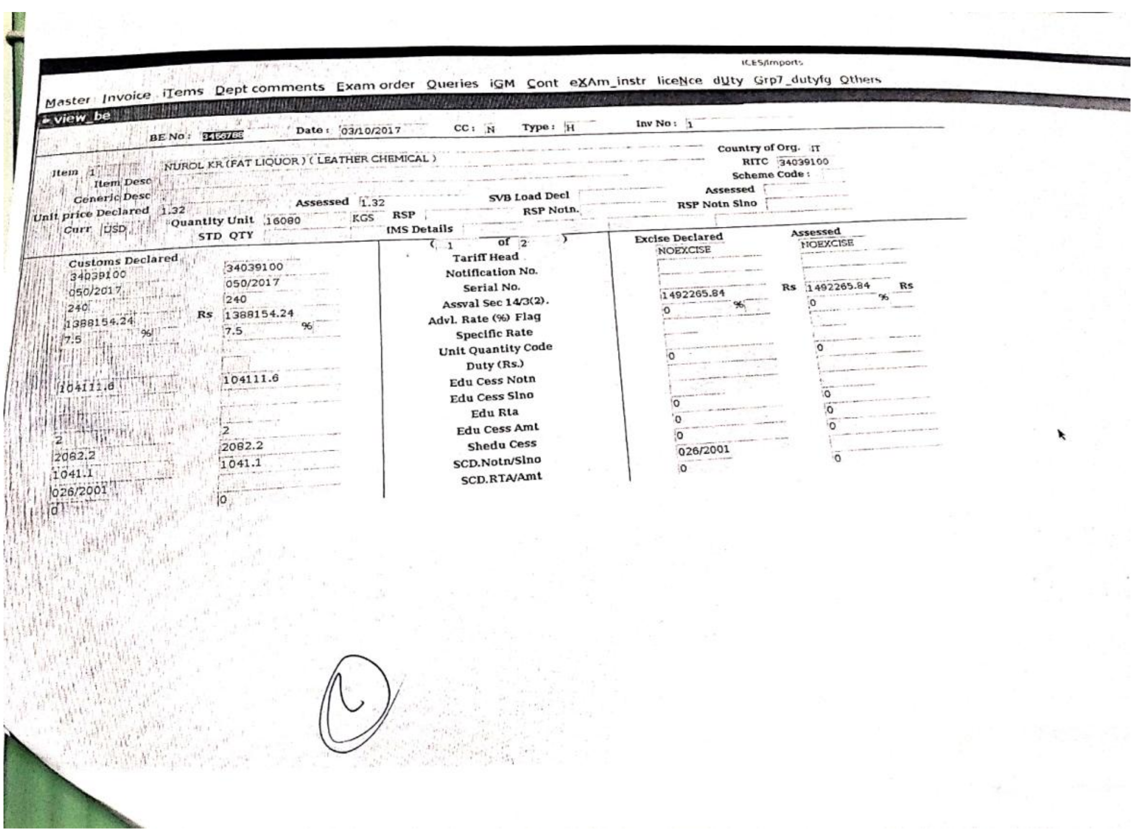
Enter BE No :	[redacted]	Date :	03/10/2017	CC : N Type : H AG : 2G	Queried : N ACTIVE
Importer :	A.S. CHATTHA EXIM PVT. LTD.				First Chk : N Digitally Signed : Y
CHA Name :	**********				Payment Method : Transaction
IEC :	0288010272	Country of origin :	IT	KBE : N	WBE No :
CHA :	********	Country of Cons. :	IT	Govt : PM	BE Date :
Sender :	108 Package	Prior BE :	No	DlyDefl	WBE Port :
Invoice Value(Rs) :	2071872	Port of Ship :	ITVCR	Sec. 48 : N	XIISS Load Rate :
Assess. Value(Rs) :	2071872	No of Invoices :	1	IISS : N	XIISS Load Amts :
Total Duty(Rs) :	704091	No of Items :	2		Misc Load Rate :
Gross Weight :		No of IGMs :	1	Green Channel : X	Misc Load Amts :

Appraising :	03/10/2017 SYSTEM	Inward Date :	02/10/2017	Out of Charge :	08/11/2017
Audit :	03/10/2017 SYSTEM	Assessment Date :	03/10/2017	Assessment :	Final
Asst. Commi :	03/10/2017 SYSTEM	No of Challans :	1	Amnt Collected :	708282
WAO :		Challan No :	2010040334	Payment Date :	07/11/2017
VDC :		Short Paid :	0	Goods Regn. Dt. :	08/11/2017
PCCV :		H BE Amt to be Deposited :	0	Regularisation Dt. :	
WH Date/WH Code :		XBond Duty FG Interest :	0	Amout Adjusted :	0
				CFS/Custodian CD	

Final Assessment No. : Orig. Ass. Dt. :
AO (Final) : Final Ass. Date : Orig. OOC Dt. :
AC/DC (Final) : Comment :
Closure Dtls : Reason : EXIT

B/E NO 345678

Personal copy


Master Invoice iTems Dept comments Exam order Queries IGM Cont eXAm_instr liceNce dUty Grp7_dutyfg Others

view_be

BE No : [redacted] Date : 03/10/2017 CC : N Type : H Inv No : 1

Item : 1 Item Desc : NUROL KR (FAT LIQUOR) (LEATHER CHEMICAL) Country of Org. : IT
Generic Desc : RITC : 34039100
Unit price Declared : 1.32 Assessed : 1.32 SVB Load Decl Scheme Code :
Curr : USD Quantity Unit : 16080 KGS RSP RSP Notn. Assessed
STD QTY IMS Details RSP Notn Slno

Customs Declared		Assessed	(1 of 2)	Excise Declared		Assessed	
34039100		34039100	Tariff Head	NOEXCISE		NOEXCISE	
050/2017		050/2017	Notification No.				
240		240	Serial No.				
1388154.24	Rs	1388154.24	Assval Sec 14(3)(2).	1492265.84	Rs	1492265.84	Rs
7.5 %		7.5 %	Advl. Rate (%) Flag	0 %		0 %	
			Specific Rate				
			Unit Quantity Code	0		0	
104111.6		104111.6	Duty (Rs.)				
			Edu Cess Notn				
			Edu Cess Slno	0		0	
2		2	Edu Rta	0		0	
2082.2		2082.2	Edu Cess Amt	0		0	
1041.1		1041.1	Shedu Cess	026/2001		0	
026/2001			SCD.Notn/Slno	0			
0		0	SCD.RTA/Amt				

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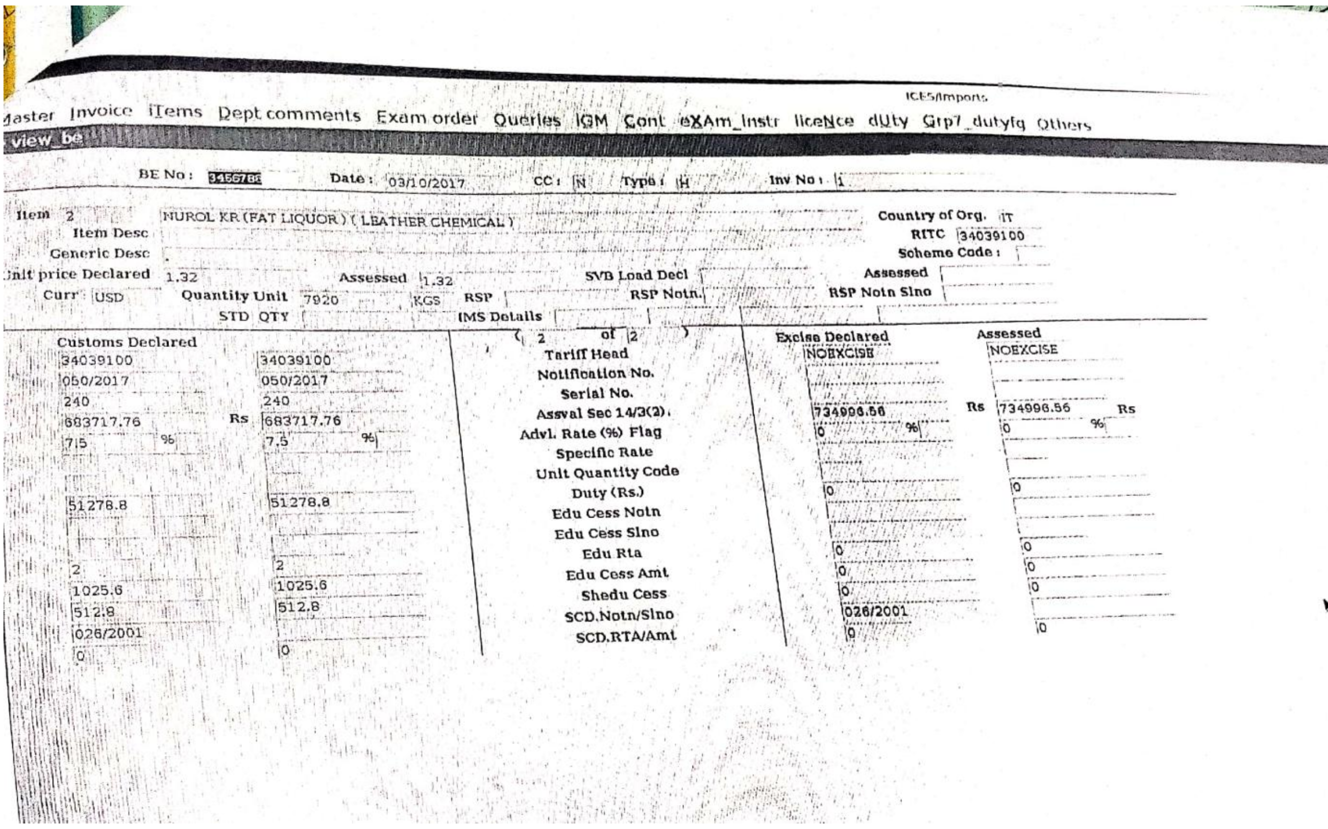

ICES/Imports

Master Invoice iTems Dept comments Exam order Queries IGM Cont eXAm_Instr liceNce dUty Grp7_dutyfq Others

view_be

BE No : 3456788 Date : 03/10/2017 CC : N Type : H Inv No : 1

Item 2 NUROL KR (FAT LIQUOR) (LEATHER CHEMICAL) Country of Org. IT

Item Desc RITC 34039100

Generic Desc . Scheme Code :

Unit price Declared 1.32 Assessed 1.32 SVB Load Decl Assessed

Curr USD Quantity Unit 7920 KGS RSP RSP Notn. RSP Notn Slno

STD QTY IMS Details

Customs Declared	Assessed	(2 of 2)	Excise Declared	Assessed
34039100	34039100	Tariff Head	NOEXCISE	NOEXCISE
050/2017	050/2017	Notification No.		
240	240	Serial No.		
683717.76	Rs 683717.76	Assval Sec 14/3(2)	734996.56	Rs 734996.56 Rs
7.5 %	7.5 %	Advl. Rate (%) Flag	0 %	0 %
		Specific Rate		
		Unit Quantity Code		
		Duty (Rs.)	0	0
51278.8	51278.8	Edu Cess Notn		
		Edu Cess Slno		
		Edu Rta	0	0
2	2	Edu Cess Amt	0	0
1025.6	1025.6	Shedu Cess	0	0
512.8	512.8	SCD.Notn/Slno	026/2001	
026/2001		SCD.RTA/Amt	0	0
0	0			

8. It is observed that the appellant himself has classified the goods under CTH 3403100. Therefore, we do not find any reason for the appellant to be agitated by the assessment of either the very first Bill of Entry or the subsequent 3 Bills of Entry.

9. Considering the factual details discussed above, we do not find any merits in the appeal filed by the appellant.

10. We dismiss the appeal.

(Operative part was pronounced in the open court.)

(R.Muralidhar)
Member (Judicial)

(K.Anpazhakan)
Member (Technical)

RG