

**(2015) 04 SC CK 0029**

**SUPREME COURT OF INDIA**

**Case No:** Civil Appeal Nos. 4484-4486 of 2004.

Commissioner of C. Ex., Cochin -  
Appellant @HASH ITI Ltd.

APPELLANT

Vs

RESPONDENT

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**Date of Decision:** April 9, 2015

**Citation:** (2015) 319 ELT 354 : (2015) 14 SCC 735

**Hon'ble Judges:** A.K. Sikri and Rohinton Fali Nariman, JJ.

**Bench:** Division Bench

**Advocate:** S/Shri K. Radhakrishnan, Sr. Adv., Rajiv Nanda, Ms. Aruna Gupta and Mrs. Anil Katiyar, Advocates, for the Appellants; S/Shri V. Lakshmikumaran, M.P. Devanath, Vivek Sharma, Ms. L. Charanaya, Aditya Bhattacharya, R. Ramachandran, Hemant Bajaj, Ambarish Pandey, Rajesh Kumar and Anandh K., Advocates, for the Respondents

**Final Decision:** Allowed

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**Judgement**

@JUDGMENTTAG-ORDER

1. The respondent-assessee is manufacturer of telecommunication equipments and accessories falling under Chapter Heading 85 of the schedule to the Central Excise Tariff Act, 1985. Vide Classification Declaration No. 2/99-2000, dated 13-8-1999, respondents declared "CD doc Entry Subscription" under Chapter sub-heading 4901.90 attracting nil rate of duty instead of the previous classification under sub-heading 8517.00.

2. Three Show cause notices were issued to the respondent-assessee on 14-2-2000, 23-1-2000 and 28-5-2000. The said show cause notices were issued proposing to demand the duty not paid on the ground that the item falls under Chapter sub-heading No. 8524.90.

3. The adjudicating authority passed three orders on the aforesaid show cause notices confirming the demand contained therein and also imposing penalties. The orders were confirmed by the Commissioner. However, in further appeal, Customs,

Excise and Service Tax Appellate Tribunal set aside those orders holding that the goods, namely "CD doc entry subscription" would be classified under Chapter sub-heading 8524.20 which attracts nil duty.

4. We find that the matter is squarely covered by the judgment of this Court in "**Commissioner of Customs, Chennai v. Pentamedia Graphics Ltd.**" [2006 (198) E.L.T. 164 (S.C.)], in favour of the assessee. These appeals are, accordingly, dismissed.