



ALO Law Office- IDT Tax / Arbitration / Litigation

Date: 23.06.2025

CESTAT Kolkata Upholds ITC Limited's Stand Under CTH 2522

Case Background

M/s ITC Limited, Paperboards & Speciality Papers Division, had imported Quicklime (PCC Lime 0/20MM) for use as a Pulp Conversion Chemical. The company classified the imports under CTH 2522 10 00 (Quicklime), which attracts a concessional rate of duty as a mineral product.

However, the Customs assessing officer reclassified the goods under CTH 2825 90 90 (Inorganic chemicals – Others) on the basis of laboratory tests, triggering higher customs duties. Orders confirming this classification were passed under Section 17(4) and 17(5) of the Customs Act, 1962 and subsequently upheld by the Commissioner (Appeals).

ITC challenged the reclassification and the matter reached CESTAT Kolkata, involving multiple appeals from 2019 to 2025.

Legal Issue: Proper Classification of Imported Quicklime

Dispute:

- Whether “Quicklime” imported by ITC Limited should be classified under:
 - **CTH 2522 10 00** – “Quicklime” (mineral product), or
 - **CTH 2825 90 90** – “Other inorganic chemicals” (residuary entry).

Appellant's Contention

- The product is Quicklime, not a pure chemical compound, and thus appropriately covered under Chapter 25 of the Customs Tariff.

- The purity level of Calcium Oxide was below 98%, and thus, per HSN Explanatory Notes, does not qualify as a “chemically pure compound” under Chapter 28.
- Multiple CESTAT decisions including JSW Steel Ltd., Viraj Profiles Ltd., and Jindal Stainless (Hisar) Ltd. support classification under CTH 2522 when CaO content is below 98%.

Department’s Argument

- The Customs Department relied on lab reports and argued that the goods, being calcined and possessing substantial CaO content, fall under Chapter 28, specifically 2825 90 90.
- Referred to the “processed beyond physical means” exclusion under Chapter 25’s Note 1, suggesting calcined products are excluded from Chapter 25.

Legal Analysis by CESTAT

The Tribunal extensively relied on prior precedent including:

1. **JSW Steel Ltd. [2025 (5) TMI 455 – CESTAT Bangalore]**
 - Held Quicklime with 92.2% CaO cannot be treated as chemically pure to fall under Chapter 28.
 - Chapter 25 includes impure forms of lime obtained by calcining limestone, i.e., Quicklime.
2. **Viraj Profiles Ltd. [2023 (10) TMI 1260 – CESTAT Mumbai]**
 - Calcium Oxide content <98% was deemed ineligible for classification under 2825.
 - Reaffirmed that HSN Explanatory Notes are decisive for interpreting Tariff Headings.
3. **Jindal Stainless (Hisar) Ltd.**
 - Held similar goods (Quicklime with 95–97% purity) classifiable under CTH 2522.

The Tribunal noted that Quicklime is expressly covered under CTH 2522, and when purity is below 98%, it does not qualify for classification under Chapter 28.

Final Verdict

- CESTAT reversed the classification under 2825 90 90.
- Declared that Quicklime with CaO purity <98% is rightly classifiable under CTH 2522 10 00.
- Set aside all impugned orders passed by lower authorities.
- Appeals allowed with consequential relief as per law.

Key Takeaways

- Quicklime with less than 98% CaO content is not a chemically pure compound and must be classified as a mineral product under Chapter 25.
- Specific entries in the tariff prevail over residuary entries, unless the product unambiguously fits the latter.
- HSN Explanatory Notes and GIR Rules are decisive in such classification disputes.

Conclusion

The ruling is a significant precedent for industries importing Quicklime and similar products. It confirms that classification cannot be altered solely based on lab tests without adhering to HSN guidelines and purity

thresholds. The decision upholds the importance of consistency, specificity, and legal interpretative principles in customs tariff classification.

This Article has been written by Shri Ravi Shekhar Jha, Advocate Delhi High Court based on his interpretation of the law. He can be reached at his email id intelconsul@gmail.com or on his Mobile +91-9999005379.

Source: CESTAT Kolkata

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**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA**

REGIONAL BENCH – COURT NO. 1

Customs Appeal No. 76569 of 2019

(Arising out of Order-in-Appeal No. KOL/CUS(PORT)/AA/258-261/2019 dated 08.04.2019 passed by the Commissioner of Customs (Appeals), 3rd Floor, Custom House, 15/1, Strand Road, Kolkata – 700 001)

M/s. ITC Limited : **Appellant**
Paperboards & Speciality Papers Division,
106, Sardar Patel Road,
Secunderabad – 500 003

VERSUS

Principal Commissioner of Customs (Port) : **Respondent**
3rd Floor, Custom House,
15/1, Strand Road, Kolkata – 700 001

WITH

Customs Appeal No. 76806 of 2019

(Arising out of Order-in-Appeal No. KOL/CUS(PORT)/AA/296/2019 dated 01.05.2019 passed by the Commissioner of Customs (Appeals), 3rd Floor, Custom House, 15/1, Strand Road, Kolkata – 700 001)

M/s. ITC Limited : **Appellant**
Paperboards & Speciality Papers Division,
106, Sardar Patel Road,
Secunderabad – 500 003

VERSUS

Principal Commissioner of Customs (Port) : **Respondent**
3rd Floor, Custom House,
15/1, Strand Road, Kolkata – 700 001

WITH

Customs Appeal No. 75054 of 2020

(Arising out of Order-in-Appeal No. KOL/CUS(PORT)/AKR/771-780/2019 dated 04.12.2019 passed by the Commissioner of Customs (Appeals), 3rd Floor, Custom House, 15/1, Strand Road, Kolkata – 700 001)

M/s. ITC Limited : **Appellant**
Paperboards & Speciality Papers Division,
106, Sardar Patel Road,
Secunderabad – 500 003

VERSUS

Principal Commissioner of Customs (Port) : **Respondent**
3rd Floor, Custom House,
15/1, Strand Road, Kolkata – 700 001

Appeal No(s): C/76569,76806/2019, C/75054,75084-75092/2020
C/75358/2021, C/75541-75551/2022, C/75277-75279,75281/2025-DB

WITH

Customs Appeal Nos. 75084 to 75092 of 2020

(Arising out of common Order-in-Appeal No. KOL/CUS(PORT)/AKR/771-780/2019 dated 04.12.2019 passed by the Commissioner of Customs (Appeals), 3rd Floor, Custom House, 15/1, Strand Road, Kolkata – 700 001)

M/s. ITC Limited : **Appellant**
Paperboards & Speciality Papers Division,
106, Sardar Patel Road,
Secunderabad – 500 003

VERSUS

Principal Commissioner of Customs (Port) : **Respondent**
3rd Floor, Custom House,
15/1, Strand Road, Kolkata – 700 001

WITH

Customs Appeal No. 75358 of 2021

(Arising out of Order-in-Appeal No. KOL/CUS(PORT)/AKR/40/2021 dated 11.01.2021 passed by the Commissioner of Customs (Appeals), 3rd Floor, Custom House, 15/1, Strand Road, Kolkata – 700 001)

M/s. ITC Limited : **Appellant**
Paperboards & Speciality Papers Division,
106, Sardar Patel Road,
Secunderabad – 500 003

VERSUS

Principal Commissioner of Customs (Port) : **Respondent**
3rd Floor, Custom House,
15/1, Strand Road, Kolkata – 700 001

WITH

Customs Appeal Nos. 75541 to 75551 of 2022

(Arising out of common Order-in-Appeal Nos. KOL/CUS(PORT)/AKR/162-172/2022 dated 30.03.2022 passed by the Commissioner of Customs (Appeals), 3rd Floor, Custom House, 15/1, Strand Road, Kolkata – 700 001)

M/s. ITC Limited : **Appellant**
Paperboards & Speciality Papers Division,
106, Sardar Patel Road,
Secunderabad – 500 003

VERSUS

Principal Commissioner of Customs (Port) : **Respondent**
3rd Floor, Custom House,
15/1, Strand Road, Kolkata – 700 001

Appeal No(s): C/76569,76806/2019, C/75054,75084-75092/2020
C/75358/2021, C/75541-75551/2022, C/75277-75279,75281/2025-DB

WITH

Customs Appeal Nos. 75277 to 75279 of 2025

(Arising out of common Order-in-Appeal Nos. KOL/CUS(PORT)/KS/311-314/2024 dated 14.05.2024 passed by the Commissioner of Customs (Appeals), 3rd Floor, Custom House, 15/1, Strand Road, Kolkata – 700 001)

M/s. ITC Limited : **Appellant**
Paperboards & Speciality Papers Division,
106, Sardar Patel Road,
Secunderabad – 500 003

VERSUS

Principal Commissioner of Customs (Port) : **Respondent**
3rd Floor, Custom House,
15/1, Strand Road, Kolkata – 700 001

AND

Customs Appeal No. 75281 of 2025

(Arising out of Order-in-Appeal No. KOL/CUS(PORT)/KS/317-318/2024 dated 15.05.2024 passed by the Commissioner of Customs (Appeals), 3rd Floor, Custom House, 15/1, Strand Road, Kolkata – 700 001)

M/s. ITC Limited : **Appellant**
Paperboards & Speciality Papers Division,
106, Sardar Patel Road,
Secunderabad – 500 003

VERSUS

Principal Commissioner of Customs (Port) : **Respondent**
3rd Floor, Custom House,
15/1, Strand Road, Kolkata – 700 001

APPEARANCE:

Shri Indranil Banerjee, Advocate, for the Appellant

Shri Subrata Debnath, Authorized Representative, for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NOs. 76567-76594 / 2025

DATE OF HEARING: 17.06.2025

DATE OF DECISION: 20.06.2025

ORDER: [PER SHRI ASHOK JINDAL]

All the appeals are having a common issue and therefore, are disposed of by a common order.

2. The facts of the case are that the appellant filed various Bills of Entry declaring the imported goods as "PCC Lime 0/20MM (Quicklime)(Pulp Conversion Chemical)". The appellant sought classification of the said goods imported under Customs Tariff Item No. 2522 1000. However, the assessing officer assessed the impugned Bills of Entry under Customs Tariff Item No. 2825 9090 under Section 17(4) of the Customs Act, 1962. Later on, orders were passed under Section 17(5) of the Act. The said orders were challenged before the Ld. Commissioner (Appeals), who, vide the impugned orders, confirmed the orders passed by the lower authorities.

3. Against such orders, the appellant is before us.

4. The Ld. Counsel appearing on behalf of the appellant submits that the senior counsel is to argue the matter and therefore, prayed that an adjournment be granted.

4.1. We find that the matter has come up on several occasions and on all such occasions, the counsel for the appellant have been seeking adjournment on the ground that they are yet to prepare their arguments. In these circumstances, this Tribunal is of the view that as the issue involved in this case is recurring in nature, the appeals are to be heard today finally.

5. Heard the Ld. Authorised Representative of the Revenue and perused the records.

6. We find that a similar issue has been examined by this Tribunal in the case of *M/s. JSW Steel Ltd. v. Commissioner of Customs, Cochin [2025 (5) TMI 455 - CESTAT, Bangalore] (Final Order No. 20529 of 2025 dated 28.04.2025 in Customs Appeal No. 21776 of 2016)* wherein the Tribunal observed as under: -

"5. Heard both sides. The only issue to be decided is whether the product "Quick Lime" imported by the appellant falls under CTH 2522.10 or 2825.9090 of the Customs Tariff 1985. The classification by the Revenue is based on the Lab Test Results report which says that the sample is in the form of white lumps and powder; composed of mainly Calcium Oxide (Quick Lime) along with small amounts of compounds of Iron, Magnesium, Manganese, etc.; available CaO = 92.2% and based on the fact that the Chapter 25 includes mineral products in the crude state or washed, crushed, ground, powdered, or concentrated by floatation, magnetic separation or other mechanical or physical process and heat treatments like roasting, fusion or calcination are not allowed.

6. Let's examine the relevant Chapter Headings and the reasoning given by the Commissioner (Appeals) in the impugned order. The period of dispute is from September 2015 to November 2015. During this period the relevant tariff headings were as follows:

SECTION V-MINERAL PRODUCTS

Chapter 25: Salt; sulphur; earths and stone; plastering materials, lime and cement

Notes:

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallization), but not products that have

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been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

2522 Quicklime, Slaked Lime and Hydraulic Lime, other than Calcium Oxide and Hydroxide of Heading 2825

2522 10 00 - Quicklime

2522 20 00 - Slaked lime

2522 30 00 - Hydraulic lime

The Commissioner (Appeals) rejected the classification of the product under CTH 2522 on the ground that it is calcined product which is excluded as per Note 1 reproduced above and classified the same under CTH 2825 as separately defined compound.

7. Now, let's see Chapter Heading 28, which is reproduced below:

Chapter 28: Inorganic chemicals, organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes.

Notes:

1. Except where the context otherwise requires, the headings of this Chapter apply only to:

(a) separate chemical elements and separate chemically defined compounds, whether or not containing impurities:

2825 90-Other:

2825 90 10 --- Tin oxide

2825 90 20 --- Cadmium oxide

2825 90 40 --- Calcium hydroxide

2825 90 50 --- Ammonium hydroxide

2825 90 90 --- Other

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8. As per the HSN Notes, Chapter 2522 which includes "Quick Lime" is explained as:

Quicklime (an impure calcium oxide) is obtained by calcining limestone containing very little or no clay. It combines very rapidly with water, giving off considerable heat and producing slaked lime (calcium hydroxide) is usually employed for soil improvement or in the sugar industry.

Hydraulic lime is obtained by low temperature calcinations of limestone containing sufficient clay (although usually less than 20%) to ensure that the product sets under water. Hydraulic lime differs from natural cement in that it still contains appreciable amounts of uncombined quicklime, which may be slaked with water."

This heading excludes purified calcium oxide and calcium hydroxide heading 2825.

Similarly, the HSN notes at Chapter heading 2825 explains as follows:

(11) Calcium oxide, hydroxide and peroxide. This heading covers only the Oxide (CaO) and the hydroxide (Ca (OH)₂), in the pure state (i.e., containing practically no clay, iron oxide, manganese oxide, etc.), such as the product obtained by calcining precipitated calcium carbonate.

The heading also covers fused lime obtained by fusing ordinary quicklime in an electric furnace. This product has a high degree of purity (approximately 98% calcium oxide); it is crystalline and generally colourless. It is used, in particular, for refractory linings for furnaces, in the manufacture of crucibles and for addition to concrete, in small pieces, to increase its resistance to wear. Calcium peroxide (CaO₂) is a white or yellowish powder, hydrated (usually with 8 H₂O), sparingly soluble in water. Used as a bactericide and as a detergent, in medicine and in the preparation of cosmetics.

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Quicklime (calcium oxide) and slaked lime (calcium hydroxide) are excluded (heading 2522)

9. *Based on the above Tariff Headings and the Explanation given in the HSN Notes, it is very clear that "Quick Lime" is classifiable under CTH 2522 unless the chemical analysis proves that it has purity of 98% calcium oxide. Admittedly, in the present case, the purity is only 92%. Moreover, there is a specific classification of the product "Quick Lime" under CTH 2522 1000 while the classification prompted by Revenue is 2825 9090 is only a 'Residuary Entry', and taking into consideration the Interpretative Rules of Classification, specific heading is to be preferred to the residuary entry unless it is established that the product is pure calcium oxide. The decision in the case of CCE, Hyderabad-III vs. Bhadradi Minerals Pvt Limited (supra) relied upon by the appellant has been brushed aside only on the ground that the product there was 80%, on the same analogy that the calcium oxide with purity less than 98% does not merit classification under CTH 2825.*

10. *This Tribunal in the case of M/s. Viraj Profiles Limited vs. Commissioner of Customs (Preventive), Mumbai: 2023 (10) TMI 1260 CESTAT Mumbai dated 20.10.2023 in an identical set of facts observed as:*

14.2 From the test reports of samples of imported goods, which are relied upon documents in the adjudication proceedings, we find that the chemical test conducted by the Central Revenue Control Laboratory (CRCL), Jawaharlal Nehru Custom House, on the samples of imported goods and its report dated 18.04.2018 indicate that the description of the goods as 'white lumps of irregular shapes & sizes along with waste powder. It is mainly composed of calcium oxide (quick lime) along with traces of Iron & Silicious matter'. On the percentage of chemical composition, the report stated that available lime 93.8%. Further, one another such chemical testing of imported goods by CRCL in report dated 16.05.2018, indicate that the imported goods contain '92.27% of calcium oxide and 0.96% of magnesium

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oxide'. Further, the HSN explanatory notes in the second para of B(11) also specify that calcium oxide of high degree of purity i.e., app. 98% or more would alone gets covered under the scope of sub-heading 2825. As seen from the test reports, the content of calcium oxide or lime is much less than the requisite 98%. Thus, we are of the considered view that in terms of the HSN explanatory notes, both on account of presence of specified material making it not in pure state and the composition of calcium oxide not upto the requisite 98% making it not a product of high degree, would not enable the imported goods to be classified under sub-heading 2825.

....

18. We also find that on similar issue of classification of quick lime the Co-ordinate Bench of the Tribunal in the case Jindal Stainless (Hisar) Ltd. (supra) had decided the appropriate classification of quick lime under chapter 25. The relevant paragraphs in the said order is extracted below:

"4. We have gone through rival submissions. It is seen that the goods imported by the appellant have purity in the range 95-97% as stated in the SCN. Certificated produced by the appellant shows the range to be slightly below that.

4.1 The heading 2522 reads as following:

"25.22- Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25."

2522.10-Quicklime"

It is seen that it specifically covers Quicklime under sub heading 25 22.10. Chapter note 1 of chapter 25 prescribes as follows:

"Quicklime (an impure calcium oxide) is obtained by calcining limestone containing very little or no clay. It combines very rapidly with water, giving off considerable heat and producing slaked lime (Calcium hydroxide)

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The heading excludes purified calcium oxide and calcium hydroxide (heading 28.25)."

The HSN also prescribes as follows:

"1. Except where their context..... otherwise requires..... but not products that have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading."

4.2 It is seen that Revenue has relied on the decision of the Tribunal in the case of Nuchem Industries Pvt. Ltd. (supra) which was upheld by Hon'ble Apex Court. It is seen that the said decision has been given in the context of Central Excise duties. At the material time, Central Excise Tariff was not aligned to HSN. Learned Counsel for the appellant pointed out that the Central excise Tariff was align with HSN only with effect from 20.03.1990. He pointed out that this distinction has been specifically examined by Tribunal in the case of Bhadradi Minerals Pvt. Ltd. (supra) in para 5.1 and 5.2. In view of above, it is apparent that the said decision would render in different circumstances and, therefore, cannot be relied as binding precedent.

4.3 It is seen that the decision of Tribunal in the case of Bhadradi Minerals Pvt. Ltd. (supra) has been rendered in practically identical circumstances. The said decision relies on the HSN explanatory notes 11 under chapter heading 2825. The said chapter note provides as follows:

"5.3 HSN Explanatory Note under Tariff Heading 28.25 also excludes Calcium Oxide which has a purity less than 98% from Chapter 28 in view of the fact that what is covered under 28.25 is Calcium Oxide of purity 98%. The relevant Chapter Note is reproduced below:

"(11) Calcium Oxide, Hydroxide and Peroxide: This Heading covers only the oxide (CaO) and the hydroxide (CaOH), in the pure state (ie.

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containing practically no clay, iron oxide, manganese oxide, etc.) such as the product obtained by calcining precipitated calcium carbonate:

The Heading also covers fused lime obtained by fusing ordinary quicklime in an electric furnace. This product has a high degree of purity (approximately) 98% calcium oxide: it is crystalline and generally colourless. It is used, in particular, for refractory linings for furnaces, in the manufacture of crucibles and for addition to concrete, in small pieces, to increase in resistance to water.

Calcium peroxide (CaO) is a white or yellowish powder, hydrated (usually with 8 H₂O) sparingly soluble in water. Used as a bactericide and as a detergent, in medicine and in the preparation of cosmetics.

Quicklime (calcium oxide) and slaked lime (calcium Hydroxide) are excluded (heading 25.22)"

In the instant case, it is not in dispute that what is imported has purity less than 98%. Therefore, the decision squarely applies to the facts of the case.

4.4 Revenue has relied on the Advance Ruling Authority given in the case of M/s Lhoist India Pvt. Ltd.(supra) wherein burnt lime having 94-96% CaO was held to be classifiable under chapter heading 2825. The facts in the said case were significantly different. The said decision has been passed without taking note of chapter note 11 to chapter 28. Moreover, in the said decision, Hon'ble Justice PV Reddy chairman of the authority has observed as follows:

"22. This is perhaps a rare case in which the applicant has come forward to pay duty for its product under Tariff Item 2825 90 90 instead of claiming duty relief available for quick lime. Apparently, the applicant being convinced of the correct classification, would like to avert the risk of availing the benefit the strength of

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decisions rendered in a different context and then facing a backlash at a later stage."

From the above it is apparent that the facts and circumstances were significantly different.

5. As a result of above observations, we find that the ratio of decisions of Tribunal in the case of M/s Bhadradi Minerals Pvt. Ltd. is applicable to the facts of the instant case. Therefore, the product is rightly classified under chapter 25. The appeal is consequently allowed."

19. In view of the foregoing detailed discussions, analysis and findings recorded in the above paragraphs, we conclude that the imported goods 'quicklime' would be appropriately classifiable under Customs Tariff Item 2522 10 00 and not as 'other' under the Customs Tariff Item 2825 90 90, as claimed by Revenue".

11. In the present case as discussed above, the chemical analysis clearly states that the purity is only 92% and accordingly, the product "Quick Lime" is rightly classifiable under CTH 2522 1000. Accordingly, the impugned order is set aside and appeal is allowed with consequential relief, if any, as per law."

7. Admittedly, in the Bills of Entry filed, the purity of Calcium Oxide is less than 98% and therefore, the product in question i.e., Quicklime, is rightly classifiable under Customs Tariff Item No. 2522 1000, following the decision in the case of *M/s. JSW Steel Ltd. (supra)*.

8. In view of this, we do not find any merit in the impugned orders and accordingly, the same are set aside.

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9. In the result, the appeals are allowed, with consequential relief, if any.

(Order pronounced in the open court on **20.06.2025**)

Sd/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd