

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

**REGIONAL BENCH - COURT NO. I**

**Customs Appeals No. 87770 of 2019**

(Arising out of Order-in-Appeal No. MUM-CUSTOM-AMP-APP-33/19-20 dated 30.04.2019 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

**Commissioner of Customs, Mumbai (Air Cargo Import) .... Appellant**

Air Cargo Complex, Sahar,  
Andheri (East), Mumbai – 400 099.

VERSUS

**M/s. Reliance Corporate IT Park Ltd.**

Building No.4,5, TTC Industrial Area,  
Thane – Belapur Road, Ghansoli,  
Navi Mumbai – 400 701.

**.... Respondent**

**APPEARANCE:**

Shri Krishna Azad, Authorized Representative for the appellant

Shri J.C. Patel a/w Ms. Shilpa Balani, Advocates for the Respondent

**CORAM:**

**HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)**

**HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)**

**FINAL ORDER NO. A/85312/2026**

Date of Hearing : 13.02.2026

Date of Decision : 13.02.2026

**Per: S.K. MOHANTY**

Heard both sides and perused the case records.

2. Classification of "Interface Module (Part No.N7K-M348XP-25L) for Cisco Nexus 7000 series Ethernet Switch" is the subject matter of the present dispute. The respondents had claimed the classification of the said goods under Customs Tariff Item (CTI) 8517 7010, by claiming the BCD rate of duty as 'Nil'. However, the department had changed the classification of the said goods to CTI 8517 6290 and no speaking order in terms of sub-section (5) of Section 17 of the Customs Act, 1962 was

passed. Against re-assessment of the Bill of Entry, the respondents herein had filed the appeal before the learned Commissioner (Appeals), which was disposed of vide the impugned order dated 30.04.2019 in upholding the classification of the disputed goods under CTI 8517 7010 and the matter was remanded back to the original authority for re-assessing the subject goods under such Customs Tariff Item. Feeling aggrieved with the impugned order dated 30.04.2019, Revenue has preferred this appeal before the Tribunal.

3. The issue with regard to classification of the imported goods i.e. Cisco Nexus 7000 series Ethernet Switch is no more *res integra*, in view of the Final order dated 22.06.2022 passed by this Bench of the Tribunal in the case of *Commissioner of Customs, (Air Cargo Import), Mumbai Vs. Reliance Jio Infocomm Ltd.* reported in 2023 (3) 96 (Tri.-Bom.). The Tribunal has upheld the classification of the product under CTH 8517 7010 claimed by the appellants therein. The appeal filed by Revenue against the said order dated 22.06.2022 (*supra*) of the Tribunal was also dismissed by the Hon'ble Supreme Court, reported in 2024 (16) Centax 287 (S.C.). Since, the issue arising out of the present dispute regarding correct classification of the import goods is no more open for any debate, in view of the above referred orders, we are of the opinion that the appeal filed by Revenue before the Tribunal should be dismissed, upholding the classification claimed by the appellant.

4. Therefore, the impugned order, classifying the subject goods under CTI 8517 7010 sustains and accordingly, appeal filed by Revenue is dismissed.

(Dictated and pronounced in the open court)

**(S.K. MOHANTY)**  
**MEMBER (JUDICIAL)**

**(M.M. PARTHIBAN)**  
**MEMBER (TECHNICAL)**