

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

REGIONAL BENCH – COURT NO. 2

**Customs Appeal No. 75014 of 2021**

**AND**

**Customs Appeal No. 75015 of 2021**

(Arising out of common Order-in-Appeal Nos. KOL/Cus(Port)/AKR/660-661/2020 dated 08.10.2020 passed by the Commissioner of Customs (Appeals), 3<sup>rd</sup> Floor, Custom House, 15/1, Strand Road, Kolkata – 700 001)

**M/s. Santosh Radio Products**

**: Appellant**

1/1A, Biplabi Anukul Chandra Street,  
Kolkata, West Bengal – 700 072

**VERSUS**

**Commissioner of Customs (Port)**

**: Respondent**

Custom House, 15/1, Strand Road,  
Kolkata, West Bengal – 700 001

**APPEARANCE:**

Shri Arijit Chakraborty, Advocate, for the Appellant

Shri Tariq Sulaiman, Authorized Representative, for the Respondent

**CORAM:**

**HON'BLE SHRI R. MURALIDHAR, MEMBER (JUDICIAL)**

**HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)**

**FINAL ORDER NOS. 77648-77649 / 2025**

DATE OF HEARING / DECISION: 30.10.2025

**ORDER: [PER SHRI K. ANPAZHAKAN]**

M/s. Santosh Radio Products (hereinafter referred to as the "appellant") had imported consignments consisting of 4.1 Multi Media Speakers with FM/USB/SD/MMC, 2.0 Multi Media Speaker System (Set of 2) with FM/USB/SD/MMC and various spare parts of electronic items from China under Commercial Invoice No.EK20180628 dated 28.06.2018. Upon arrival of the goods at Kolkata Port, the appellants had filed Bills of Entry Nos. 7190318 dated 12.07.2018 and 7233192 dated 16.07.2018

before the Customs Authorities along with all import documents. In the EDI System, a query was raised regarding classification of the goods and it was proposed for change of Item numbers 1 & 3 in the bill of entry from CTH 85182200 to CTH 85279100. The importer/appellants were asked to produce product catalogue and justify the classification arrived at by them.

1.1. In reply, in the EDI System, the appellants produced the catalogue and referred to the decisions of the Tribunal at Bangalore and the decision of the Tribunal at Kolkata in their own case under Bill of Entry No.31445545 dated 07.09.2017 and prayed for assessment of goods under CTH 85182200. The department has not agreed to his reply and the Bill of Entry was assessed after changing the classification of Item No.1 in the invoice to CTH 85279100. The appellants had deposited the duty so assessed '*under protest*' and cleared the goods.

1.2. Being aggrieved and dissatisfied with the assessment made in respect of the aforesaid two Bills of Entry, the appellant preferred appeals before the Ld. Commissioner of Customs (Appeals), Kolkata. The Ld. Commissioner (Appeals), vide the Order-in-Appeal Nos. KOL/Cus(Port)/AKR/660-661/2020 dated 08.10.2020 (hereinafter referred to as the "impugned order") has rejected the appeals filed, holding that the impugned goods, i.e., Multimedia Speakers which have built-in FM radio combined with sound reproducing apparatus, and can be operated only with an external source of power, are appropriately classifiable under the CTH 85279100.

1.3. The appellant has filed these appeals against the impugned Order-in-Appeal Nos. KOL/CUS(PORT)/AKR/660-661/2020 dated 08.10.2020 passed by Ld. Commissioner of Customs (Appeals), Kolkata, against the classification of the said goods under the CTH 85279100.

2. During the course of hearing, the appellant has submitted that the issue of classification of the Multimedia Speakers is no longer *res integra*, as the classification of the said goods under the CTH 8518 has been upheld by various Tribunals and the said decisions have been affirmed by the Hon'ble High Courts. In support their contention, the appellant has cited the decision of this Tribunal in the case of *M/s. Jupiter Green Energy Pvt. Ltd. v. Commissioner of Customs (Port), Kolkata [Final Order No. 76550 of 2025 dated 11.06.2025 in Customs Appeal No. 76843 of 2018 – CESTAT, Kolkata]*, wherein this Tribunal has upheld the classification of Multimedia Speakers under the CTH 8518. Accordingly, the appellant prayed for setting aside the impugned order and allow their appeals, with consequential relief.

3. The Ld. Authorized Representative representing the Revenue reiterated the findings in the impugned order.

4. Heard both sides and perused the records.

5. Having considered the submissions made by both the sides, we find that the issue of classification of the impugned goods viz., Multimedia speakers, is no longer *res integra*, as the classification of the said goods under the CTH 8518 has been upheld by various Tribunals and the said decisions have been affirmed by the Hon'ble High Courts. In support of this view,

we refer to the decision of this Tribunal in the case of *M/s. Jupiter Green Energy Pvt. Ltd. v. Commissioner of Customs (Port), Kolkata [Final Order No. 76550 of 2025 dated 11.06.2025 in Customs Appeal No. 76843 of 2018 – CESTAT, Kolkata]*, wherein in it has been held as under: -

"11. With regard to the first issue, we find that an identical issue had come up before this Tribunal in the appellant's own cases. In *M/s. Jupiter International Limited vs Commissioner of Customs (Port), Kolkata [2025 (2) TMI 430 - CESTAT Kolkata]*, under similar facts and circumstances, it has been observed as under: -

*"The appellant, Jupiter International Ltd imported a consignment of Two models of Multimedia Speakers having additional function such as Blue tooth/SD/MMC/USB/FM/AUX with remote wireless Microphone and some electronic spare parts of speakers. They have filed a Bill of Entry No. 7866965 dated 01.09.2018 self assessing the Multimedia Speakers under heading no.85182200. They imported another consignment of various models of Multimedia Speakers comprising of three categories of speakers i.e. (i) Multimedia Speakers with additional function of Bluetooth and FM radio, (ii) Multimedia Speakers with additional function of USB and (ii) samples of Multimedia Speakers without any additional function.....*

...

*8. We find that this issue was before the Bangalore Tribunal in the case of Logic India Trading Co-v-C.C-2016(337) ELT 65(Tri-Bang). The Tribunal has held as under:*

...

*9. We find that the same issue was dealt by this Bench in the case of B.C. (Port), Kolkata -v- M/s Santosh Radio Products (order no. F/O 76070/2018 dated 04.05.2018-(Tribunal-Kol)], wherein it has been held as under:*

...

10. After going through the factual matrix, we find that the case laws cited above are squarely applicable. Hence, applying the cited case laws, we set aside the impugned order and allow the appeal."

11.1. Further, in the appellant's own case in *M/s. Jupiter International Limited vs Commissioner of Customs (Port), Kolkata vide Final Order Nos. 75404-75405 of 2025 dated 05.02.2025 in Customs Appeal Nos. 75580 & 75581 of 2020 (CESTAT, Kolkata)*, this Tribunal has held as under: -

"1. The appellant has imported Multimedia Speakers/Computer Speakers on 11.01.2018 classifying the said goods under CTH 85182200. The department proposed classification of the product under CTH 8519/8527 attracting CVD on retail sale price basis. The Adjudicating authority vide O-I-O dated 13.02.2018 determined the classification of the imported goods under 85279100. Being aggrieved the appellant filed their appeal before Commissioner (Appeals), which come to be dismissed. Hence, the appellant is before the Tribunal.

2. We find that the aforesaid, question of classification of the said products has been examined in extenso and the rival entries discussed threadbare. The subject issue is no more *res integra*. There are a catena of decisions holding the classification of the impugned goods under heading under CTH-8518. In the case of *Logic India Trading Company US Commissioner of Customs, Cochin (2016(337)ELT 65(Tr-Bang.)*, as maintained by the Hon'ble Apex Court, reported in *2016(342)ELT A-34(SC)*, while dealing with similar set of facts, the courts have held the classification of the said goods under CTH 8518. Relevant paras of the said decision are referred to hereunder below:

....

6. The detailed analysis of the classification of all such Audio-Visual Receivers was also undertaken independently by this Tribunal in

*the case of ONKYO SIGHT & SOUND INDIA PVT.LTD. vs Commissioner of Customs, Chennai (2019(368) ELT 683(Tri- Chen.), wherein too the Southern Regional Bench of the Tribunal did not agree with the department's stance for classification of the said products under CTH 8527 and had retained the CTH 8518 claiming the goods as Audio Frequency Amplifier along with Home Theatre Systems as multiple loudspeakers mounted in the same enclosure.*

*7. In view of said matter having been examined ad nauseam as referred supra, we find no merit in the order of the lower authority which is therefore set aside.*

*8. The appeal filed by the appellant is hereby allowed with consequential relief, if any, as per law."*

*11.2. Thus, we find that the issue is no longer res integra as the same has already been dealt with by this Tribunal in the above cited cases. Therefore, following the above judicial precedents, we hold that the appellant has rightly classified the multimedia speakers with added ancillary features of USB/SD card/ MMC Playback and/ or FM radio under CTH 8518. Accordingly, the demands confirmed against the appellant by reclassifying the said goods under CTH 8527/CTH 8519 are not sustainable and therefore, we set aside the same."*

5.1. By following the ratio of the decision cited above, we hold that the appellant has rightly classified the Multimedia Speakers in question, imported by them, under Chapter Heading 8518, where MRP based price is not applicable. Thus, we find that the impugned order, ordering reclassification of the goods under the CTH 85279100, is not sustainable and hence, we set aside the same.

6. In the result, we set aside the impugned order and allow the appeals filed by the appellant, with consequential relief, if any, as per law.

(Operative part of the order was pronounced in open court)

Sd/-

**(R. MURALIDHAR)**  
MEMBER (JUDICIAL)

Sd/-

**(K. ANPAZHAKAN)**  
MEMBER (TECHNICAL)

Sdd