

2024 (390) E.L.T. 627 (S.C.)

IN THE SUPREME COURT OF INDIA

B.V. Nagarathna and Nongmeikapam Kotiswar Singh, JJ.

APU PACKAGING INDIA PVT. LTD.

Versus

COMMISSIONER OF CUSTOMS (PREVENTIVE), JODHPUR

Petition for Special Leave to Appeal (C) No. 21302 of 2024, decided on 20-9-2024

Aerosol Valve - Mechanical appliance - Tariff Heading 8481 - Classification - Aerosol Valve was imported - Goods were classified under Heading 8481 by Department after due investigation - However, Department later on classified Aerosol Valve under Heading 8424 of Customs Tariff, on basis of some new investigation carried out - High Court had held that issue with regard to classification of Aerosol Valve requires consideration before appropriate forum, when order was passed against importer - High Court held that petitioner should challenge order passed by respondents before appropriate forum - Representations were submitted to Department authorities by importer but no decision was taken by Department - On SLP, *HELD* : Petitioner-importer was given liberty to submit reminder representation to Customs Authorities - On such a reminder representation being made by petitioner, same should be considered by concerned authorities - Section 2 of Customs Tariff Act, 1975 - Article 136 of Constitution of India. *[para 2]*

Petition disposed of in favour of assessee

CASE REVIEW

APU Packaging India Pvt. Ltd. v. Commissioner — 2024 (390) E.L.T. 651 (Raj.) = (2024) 22 Centax 564 (Raj.) — **Disposed of**

REPRESENTED BY : S/Shri Balasubramaniam R., Sr. Advocate, Abhimanyu Yadhuvanshi, Vishwa Pal Singh, Rohit Gautam, Jai Wadhwa, Parteek Kumar, Advocates and Ronak Karanpuria, AOR, for the Petitioner.

[Order]. - We dispose of this Special Leave Petition by reserving liberty to the petitioner herein to submit a reminder representation to the respondent-Authorities.

2. It is needless to observe that if such a reminder representation is made by the petitioner herein, the same shall be considered by the concerned authorities expeditiously and in accordance with law and in any case within a period of two months from the date of receipt of the copy of this order. The petitioner shall also Annex a copy of this order to the reminder representation.

3. Pending application(s), if any, shall stand disposed of.