

Instruction No. 25/2022-Customs

F. No.524/02/2021-STO(TU)
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes & Customs)

Room no. 227B, North Block, New Delhi,
Dated the 03rd of October, 2022.

To,

All Principal Chief Commissioners/ Chief Commissioners of Customs/ Customs (Preventive),
All Principal Chief Commissioners/ Chief Commissioners of Customs & Central tax,
All Principal Commissioners/ Commissioners of Customs/ Customs (Preventive),
All Principal Director Generals/ Director Generals under CBIC.

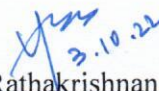
Madam/Sir,

**Subject: Implication of the judgement of the Hon'ble Apex Court in the case of
M/s Westinghouse Saxby Farmer Ltd. Vs. Commissioner of Central Excise,
Kolkata-Clarification-Reg.**

An instruction 01/2022-Customs dated 05.01.2022 was issued by the Board pursuant to the various representations received from the field and trade regarding the divergent practices pertaining to the classification of 'automobile parts' in light of the judgment of the Supreme Court dated 08.03.2021 in the case of *M/s Westinghouse Saxby Farmer Ltd. Vs. Commissioner of Central Excise, Kolkata*,

2. Concerns have been raised on the validity of the above instruction, as the Review Petition (Civil) D.No. 802/2022 filed in the instant case, vide its order dated 10.08.2022, was dismissed. The matter was examined and the opinion of the learned Additional Solicitor General was also sought on the matter.
3. In terms of the opinion received, it is clarified that the instruction 01/2022 dated 05-01-2022 has brought out distinguishing reasons as to how the decision of the Supreme Court would apply only to the goods in the facts and circumstances. The law continues to remain the same and therefore, the instruction remains valid and does not require any changes.
4. Difficulty faced, if any, in the implementation of the instructions, may be brought to the notice of the Board.
5. Hindi version follows.

Yours faithfully


Ananth Rathakrishnan
Deputy Secretary (Customs)