Circular No.43/ 2010-Customs

F.No.528/53/2007-Cus (TU)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

229A, North Block, New Delhi-110001
6th December, 2010.

To,

All Chief Commissioners of Customs / Customs (Prev.).
All Chief Commissioners of Customs & Central Excise.
All Commissioners of Customs / Customs (Prev.).
All Commissioners of Customs & Central Excise.
All Director Generals under CBEC.

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Subject: - Anti Dumping Duty on parts/components of Compact Fluorescent Lamps (CFL) from China and Hong Kong as per Customs Notification No.138/2002-Customs dated 10.12.2002 - Regarding.

Sir / Madam,

It has been brought to the notice of the Board that Board's letter dated 25.10.2007 issued vide F.No. 528/53/2007-Cus (TU) is being interpreted wrongly to mean that anti-dumping duty would not be imposed on CFLs if they are imported in CKD/SKD condition either together or in part shipments.

2. The matter has been examined by the Board. It is observed that the Board's letter dated 25.10.2007 (referred above) clarified that anti dumping duty on CFLs imported from Peoples Republic of China and Hong Kong was not leviable/recommended on parts/components of CFLs but only on complete CFLs as mentioned in the relevant Notification No.138/2002-Cus dated 10.12.2002. This was based on a clarification issued by the Directorate General of Anti Dumping and Allied Duties (DGAD) and was necessitated because of reports of confusion whether such duty is also levied on parts/components. However, it is now learnt that the said clarification in respect of parts/components of CFLs is being wrongly extended to import of CFLs in CKD/SKD condition.

3. In this regard, it is observed that Rule 2(a) of the General Interpretative Rules is relevant for the purpose of classification of goods imported in CKD/SKD condition. In terms of the said Rule 2(a), any reference in a heading to an article shall be taken to include a

reference to that article incomplete or unfinished, provided that, the incomplete or unfinished articles has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled. Thus, when any article such as CFL is imported in CKD/SKD condition, its classification for purpose of assessment would be done as complete or finished article in terms of the said Rule 2(a). Accordingly, when anti-dumping duty is attracted on any article then it is also to be levied if the said article is imported in CKD/SKD condition either together in one lot or in part shipments.

4. All pending assessments, if any, may be finalized accordingly.

5. Difficulty faced, if any, may be brought to notice of the Board.

Yours faithfully,

(G. S. Sinha)
OSD (Tariff Unit)

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