Circular No. 61/2001 - Customs
7th November, 2001

F. NO. 528/46/2000 - CUS (TU)
Government of India
Ministry of Finance
Department of Revenue
(Tariff Unit)

Subject: Classification of CD- Rom Drives - reg.

I am directed to invite your attention to the subject mentioned above and to say that a doubt has been raised regarding classification of CD-Rom Drives under the Customs Tariff.

2. The matter has been examined by the Board. It has been stated by the Ministry of Information Technology (MIT) that CD-Rom Drive, Floppy Disc Drive and Hard Disc Drive are all `storage units" and classifiable under heading 8471.70. The basic function of all these is storage of data. The WCO too in its 17th Session, had decided that CD-Rom drives designed for retrieving signals of CD-Roms and working in conjunction with an automatic data processing machine are classifiable under heading 8471.70. The general practice in the Custom Houses so far has been to classify CD-Rom Drives under heading 8471.70. In a recent case the Audit has also closed the objection after receiving the Department"s reply citing World Customs Organisation decision mentioned above.

3. In view of the above, it has been decided that CD-Rom drives designed for working in conjunction with an ADP machine and which satisfy note 5 to Chapter 84, would merit classification under 8471.70 as storage units. Pending provisional assessments may be finalised accordingly.

Any difficulty in implementing the Circular may please be brought to notice of the Board.

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