Circular No.23/2008-Customs

F.No.528/27/2008-Cus.(TU)
Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Excise & Customs

159-A, North Block,
New Delhi-110 001.
29th December, 2008.

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.
The Principal Chief Controller of Accounts (C&CE).

Subject: Clarification on classification of combined refrigerator freezer with separate external doors for the purpose of extending benefit of Notification No.85/2004-Customs dated 31.8.2004 -- regarding.

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Sir / Madam,

Your attention is invited to Notification No.85/2004-Customs dated 31.8.2004 wherein duty concessions have been extended to certain specified goods when imported into the country from Thailand subject to the condition that such goods are of the origin of Thailand in accordance with provisions of Interim Rules of Origin, published with the Notification No.101/2004-Customs (N.T.) dated 31.8.2004.

2. In this regard, on an enquiry from the Board, some of the Customs field formations have reported that the 'combined refrigerator freezer fitted with separate external doors' are being classified under the Tariff Item 8418 21 00 on the premise that these goods are household type refrigerators. Accordingly, duty concession applicable on goods of Tariff Item 8418 21 00 under Sl.No.50 of the notification No.85/2004-Customs is also being extended to such imports from Thailand under bilateral trade agreement. Certain other Customs field formations have also raised doubts about this classification and sought a clarification from the Board.

3. The matter has been examined by the Board. For the purpose of classification of 'Combined refrigerator freezer with separate external doors', it is stated that sub-heading 841810 covers refrigerators which are combined with freezers and have separate doors, whereas, sub-heading 841821 covers only refrigerators without separate freezers and separate doors. Further, sub-heading 8418 30 covers only "freezers". Therefore, a 'Combined refrigerator freezer with separate external doors' merits classification under sub heading 841810. This view is also supported by HS classification. Further, 'Combined refrigerator freezer with separate external doors of household type' is appropriately classifiable under tariff item 8418 10 90, as the other tariff entry at 8418 10 10 covers such refrigerators of commercial type only.

4. In view of the above, I am directed to clarify that the classification of 'Combined refrigerator freezer with separate external doors' would be under sub- heading 8418 10 and not under 8418 21, as was being followed by certain Customs field formations. Accordingly, these goods are not covered under Sl.No.50 of the notification No.85/2004-Customs dated 31.8.2004.

5. Necessary action for review of classification and applicability of notification benefit in respect of past clearances may be initiated so that differential duty, if any, could be recovered for the past period.

6. Difficulties, if any, faced in the implementation of these instructions, may be immediately brought to the notice of the Board.

Yours faithfully,
(M.M. Parthiban)
Director (Customs)

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