CIRCULAR No. 36 /2005-Cus.
2nd September, 2005

F. No. 528/114/2003-Cus (TU)
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
TARIFF UNIT

Subject : Revision of Classification of CPU Cooler Fan with Heat sink - reg.

I am directed to refer to Board's Circular No. 17/2004-Cus., dated 20th February 2004 on the above subject, wherein it was communicated that appropriate classification of 'CPU Cooler Fan with heat sink' would be under Tariff item 8414 59 10.

2. The said Circular has been reviewed by the Board in light of judgment of the Hon'ble CESTAT, New Delhi vide Order No. 475/04 B, dated 23.4.2004 in the case of M/s. Quantum Hi-tech Merchandising, New Delhi [2004 (171) ELT 0197] wherein the Tribunal has held that 'CPU cooler fan with heat sink' are appropriately assessable under heading 8473.30 of the Customs tariff. While holding thus, it has relied upon HSN Explanatory notes to heading 84.14 which reads as under-

'**This heading excludes fans fitted with elements additional to their motors or housing if such elements give them the characteristics of more complex machines of other headings.**'

3. The Board has accepted the above referred order of the Hon'ble CESTAT and has accordingly revised its classification opinion in respect of 'CPU cooler fan with heat sink' to sub-heading 8473.30 instead of Tariff item 8414 59 10.

4. Circular No. 17/2004-Cus., dated 20th February, 2004 stands withdrawn.

5. The field formations may finalise pending assessments, if any.

6. Please acknowledge receipt of this circular.

7. Hindi version will follow.

Yours faithfully,
(H.K.SHARMA)
STO (TU)