Circular No. 78 /2002-Customs

F.No.528/83/2001-CUS (TU)
Government of India
Ministry of Finance & Company Affairs
Department of Revenue
(Tariff Unit)

28th November, 2002.

Subject: Classification of Metal Oxide Varistors for surge Arresters under the Customs Tariff. - Reg.

I am directed to refer to the subject mentioned above and to say that a representation has been received from an Indian manufacturer alleging that imporated Zinc Oxide discs are being cleared by Customs under CTH 85.33 instead of under 8538.10. It was stated that these are high energy, stable, non-linear resistors (varisters) capable of being used only in manufacture of surge arresters/lightning arresters and, therefore, classifiable under 8538.10 as parts of surge arresters.

2. The matter has been examined by the Board. The resistors irrespective of their end use are classifiable under 85.33 in terms of section note 2 (a) to section XVI. However, as the items are stated to be meant exclusively for surge arresters, the matter was referred to WCO Secretariat. WCO has advised that resistors in question would be classifiable under 85.33 in terms of GIR I. Headings 85.35 and 85.36 are applicable to surge arresters. It is, therefore, clarified that metal oxide varistors are classifiable under CTH 85.33.

3. Any difficulty in following the above guidelines may kindly be brought to notice of the Board.

Please acknowledge receipt of this Circular.

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