Circular No. 18/97-Cus.
dated 9/6/97

F.No. 528/ 55/ 97 -CUS (TU)

Government of India
Ministry of Finance
Department of Revenue
(Tariff Unit), New Delhi

Subject: Applicability of Sl. No. 105 to Notification No. 11/ 97- Cus. dated 01.3.97 to CRGO sheets- regarding.

In terms of Sr. No. 105 to Notification No. 11 / 97 - Cus. dated 01.3.97 Cold rolled coils falling under Chapter 72 of the Customs tariff are liable to basic duty of Customs @ 25% *ad valorem.* In this context it has been further clarified vide Board's Telex F.No. B-31/ 2/ 97 - TRU dated 17.4.97 that this entry shall include all types of cold rolled coils of mild steel / non alloy steel / stainless steel /alloy steel.

2. A dispute has arisen regarding applicability of this Sl.No. (Sl. No.105 to Notification No. 11/ 97-Customs dated 01.3.97) to Cold Rolled Grain Oriented (CRGO) Steel Sheets / Strips in coil and Cold Rolled Non Grain Oriented (CRNGO) Steel sheets / strips in Coil.

3. The matter has been examined by the Board and I am directed to say that the CRGO / CRNGO sheets are coated sheets of non alloy steel. Therefore, these will fall under the category of products, which have been worked further than cold rolling. For the purposes of classification under the Customs Tariff, Sheets which have not been further worked than cold rolled and coated sheets are two different products classifiable under different headings. As such, for the purposes of notification also these will remain two different products. It is, therefore clarified that CRGO / CRNGO sheets / Strips in coil will not be entitled to the benefit of concessional duty available vide sl. no. 105 to notification No. 11/97 Customs dated 01.3.97.

Sd/-
(V.K. Singh)
Senior Technical Officer (TU)