Circular No. 104/2003-Cus
Dec 9, 2003

F. No. 528/1/1996-Cus (TU)
Government of India
Ministry of Finance
Department of Revenue

Sub: Classification of Uninterrupted Power Supply System (UPSS) under the Customs & Central Excise Tariff-reg.

I am directed to refer to Board's Circular No. 10/2002-Customs dated 4th February, 2002 on the above mentioned subject, which advised provisional assessment of import of UPSS under heading 85.04 by taking a simple bond.

2. The appeal filed by the Department in the Hon'ble Supreme Court against the decision of the five-Member bench of CESTAT, New Delhi, has since been dismissed on 4.4.2002 [2003 (152) E.L.T. 35 (S.C.)].

3. Hence, it is hereby clarified that the UPSS will merit classification under sub-heading 8504 of the Customs Tariff Act, 1975 and 8504.00 of the Central Excise Tariff Act, 1985. All pending assessments may be finalized accordingly. Circular No. 10/2002-Cus dated 4.2.2002 stands modified accordingly.

4. Please acknowledge receipt of this circular.

H.K. Sharma
STO (TU)

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