Circular No. 53/2011-Cus

F.No. 528/130/2011-STO (TU)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
(Tariff Unit)
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229A, North Block, New Delhi
2nd December, 2011

To
All Chief Commissioners of Customs/ Customs (Prev.)/ C&CE,
All Directors General of CBEC,
All Commissioners of Customs / Customs (Prev.) / C&CE
All Commissioners of Customs & Central Excise (Appeals).

Subject: Classification of Chloroparaffins/Chlorinated Paraffins- reg.

Sir/Madam,

References have been received regarding divergent practices being followed by field formations regarding classification of Chlorinated Paraffins/Chloroparaffins.

2. The matter has been examined by the Board. As regards classification of Chlorinated Paraffin Waxes (in solid form), the HSN Explanatory Note (B)(a) to Heading 27.12 of CTH clarifies that artificial waxes obtained by the chemical modification of lignite wax or other mineral waxes are classifiable under Heading 34.04. Also in the Budget, 2010, the specific sub heading 27122010 covering Chlorinated Paraffin Waxes has been deleted from the tariff. This item is therefore, classifiable under 340490 of Customs Tariff Act, 1975. Further, regarding classification of Chlorinated Paraffins / Chloroparaffins (in liquid form), the HSN Explanatory Notes (B) (9) under Heading 38.21 clarifies that Chloroparaffins in Liquid from are covered under the heading 3824.

3. Accordingly it is clarified that:

(a) Chlorinated Paraffin Waxes (in solid form) are classifiable under sub-heading 340490 of Customs Tariff Act, 1975 after the budget, 2010.

(b) Chlorinated Paraffins/Chloroparaffins (in liquid form) are classifiable under subheading 382490 of Customs Tariff Act 1975;

2. Suitable instructions may accordingly be given to the field formations.

Yours faithfully,
(A.K.Goel)
Senior Technical Officer,