Circular No 21 /2010-Cus.

F. No. 528/34/2010-STO(TU)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
Tariff Unit

229-A, North Block, New Delhi,
Dated 26th July, 2010.

Subject: Classification of Aseptic Packaging Paper - reg.

Reference has been received from the Trade that divergent practices are being followed by field formations regarding classification of 'Aseptic packaging paper'. It has been reported that even when the aseptic packing paper is coated, impregnated or covered with plastics, such products are being classified under the Tariff Item 4811 90 92, as specific description 'Aseptic packaging paper' is provided there.

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2. This issue was deliberated upon at the Conference of the Chief Commissioners of Customs on Tariff and Allied Matters held at Mumbai on 8th March 2010. It was observed that the tariff item '4811 90 92 and the corresponding four dash description '---- Aseptic packaging paper' actually belong to the immediately preceding three dash description '*Other'* which in turn belongs to its immediately preceding single dash description '*Other paper, paper board, cellulose wadding and webs of cellulose fibres*' of subheading 4811 90. It was therefore concluded that the subheading 4811 90 does not cover 'Aseptic packaging papers which are coated, impregnated or covered with plastics'. Such products are covered under the single dash description '*Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives)'* under heading 4811 and specifically under subheadings 4811 51 or 4811 59 depending on the characteristics mentioned in the respective subheadings. The Board has accepted the recommendation of the Conference of the Chief Commissioners of Customs.

3. Accordingly, it is clarified that "Aseptic packaging papers coated, impregnated or covered with plastics which are bleached, weighing more than 150 g/m^{2} " are classifiable under the Tariff Item 4811 51 00 and those "Aseptic Packaging papers coated, impregnated or covered with plastics which are other than 'bleached, weighing more than 150 g/m^{2} " are classifiable under Tariff Item 4811 59 00.

4 The field formations may finalize the pending assessments, if any, accordingly.

B.Timothy
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