Circular No. 106/2003-Cus
Dec 16, 2003

F.No. 528/24/2002-Cus(TU)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

Subject : Classification of Thermal Camera capable of infrared imaging and measuring temperature.

I am directed to say that divergence of practice regarding the classification of Thermal Camera capable of infrared imaging and measuring temperature has been brought to the notice of the Board. This item is being assessed under Customs Tariff Headings 9006.59, CTH 9027.30 or 9027.50 in different Commissionerates.

2. Perusal of catalogue of `Thermacam SC 1000" which is a thermal camera, indicates that it is a `High definition improved imaging and temperature measurement system". Other features described in the catalogue include high level of imaging power, flexibility and accuracy; capability to measure up to 2000 degrees Celsius; attachability to 15 mm and 100 mm close up lens of the telescopes and PC"s for downloading data. Thus, it is a high capacity, measurement tool which can be connected to various other instruments and apparatus for analysis of the data.. In this way, it can be considered as a research tool and not as imaging device only. The Infra red images produced by this camera are not conventional images and can not be discerned with naked eye without comparison with the standard color chart. The shades of color depicted by the thermal imaging technique correspond to specific temperature zones and can be put to analytical use only.

3. This matter was discussed in the Tariff Conference of Chief Commissioners of Customs held at Visakhapatnam on 25th and 26th September, 2003.

4. The Conference came to the conclusion that the item does not function as a camera in the conventional sense. Therefore, CTH 90.06 was ruled out. The main dispute is whether CTH 9027.30 or 9027.50 would be the appropriate heading. CTH 9027.30 covers specific equipments only, namely, spectrometer, spectrophotometer and spectrograph. Other equipments are not covered under this heading. On the other hand CTH 9027.50 covers various kinds of equipments working on infrared, ultra violet and visible spectrum of light. The thermal camera works on the principle of IR radiation and therefore, the conference was of the view, that the product under consideration would be appropriately covered under CTH 9027.50.

5. In the case decided by Hon"ble CEGAT, New Delhi in the case of M/s PCIL Ltd. Vs CC, New Delhi [2000 (120) ELT 779] the classification of the above mentioned product under CTH 9027.30 was preferred over CTH 90.06. However, CTH 9027.50 was not discussed because it was not presented as a competing entry. The conference felt that CTH 90275090, being a residuary heading, would more appropriately cover cameras working on thermal principle as compared to cm 9027.30. Presently, there is no difference in the rates of duty between 9027.30 and 9027.50

6. The Conference felt that thermal camera capable of infrared imaging and measuring temperatures would be appropriately covered under CTH 9027.50.90.

7. The Board has accepted the recommendation of the Conference.

8. Accordingly, it is clarified that thermal camera capable of infrared imaging and measuring temperature would be appropriately covered under CTH 90275090.

9. This may be brought to notice of all concerned.

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