Circular No. 14/96-Cus.
dated 1/3/96

F.No. 528/3/96 Cus (TU)
Government of India
Ministry of Finance
Department of Revenue, New Delhi

Subject : Classification of hydraulic seals /rings under CTA 75-Regarding

It has come to the notice of the Board that the classification of rings and seals of plastic for use in hydraulic cylinders is not being uniformly made in the Customs Houses/ commissionerates. Whereas in some Customs Houses there are being classified as parts of hydraulic cylinders under heading 8412.90 of the Custom Tariff, in other Custom Houses the same are being classified as articles made of plastic under under heading 3926.90.

2. The matter has been examined. As per technical literature, hydraulic seals/ rings could be made of either plastic or rubber. They perform different functions like rod sealing in high/ low pressure hydraulic systems, used as bearings for reciprocating, oscillating and helically moved piston rods and piston etc. These are identifiable part of hydraulic cylinders and bear specific part numbers.

3. Part of machines of mechanical appliances of Chapter 84 are classified as per provisions of Note 2 to Section XVI, First Schedule to the CTA '75 which provides that with the exception of parts which are articles mentioned in Note 1 to this Section or Note 1 to Chapter 84, all other parts are to be classified according to the rules laid down in this Note. As per there provisions, classification of different kinds of seals/ rings would be as follows :

I. SEALS / RINGS MADE OF PLASTIC - In case of articles of plastic exclusion vide Note 1 to Section XVI are limited only to transmission & conveyor belts [Note 1(a)]; bobbins, spools cops, cones, reels or similar supports [Note 1(c)] and parts of general use [Note 1 (g)]. Seals/ rings of plastic are not covered by any of these exclusions. Accordingly, these will not be excluded from Chapter 84. As such, seals/ rings which are to be used as bearings will fall u/h 8483.30, as plain shaft bearings in terms of Note 2(a) to Section XVI. Seals/ rings, if suitable of use solely or principally cylinders or other machines of heading 84.12 will fall u/h 8412.90, as parts of hydraulic cylinders, vide Section Note 2(b). However, seals/ rings which are suitable for use with hydraulic cylinders as well as machines of other headings of Chapter 84 will be classifiable under heading 84.85 (sub-heading 8485.90).

II. SEALS / RINGS MADE OF RUBBER -

(a) **Made of unhardened Vulcanised Rubber -**

Articles made of vulcanised rubber other than hard rubber of a kind used in machinery or mechanical appliances are not excluded from Section XVI. As such, seals / rings made of hardened vulcanised rubber would be classifiable u/ h 4016.93 of 4016.99, as articles of rubber.

(b) **Made of Hardened Vulcanised Rubber -**

Unlike articles of unhardened vulcanised rubber, articles of hardened vulcanised rubber, of a kind used in machinery or mechanical appliances are not excluded from Section XVI. As such, seals/ rings made of hardened vulcanised rubber would be classifiable under Chapter 84 in the same manner as those made of plastic, as explained in sub-para I above.

4. The undersigned is directed to request you to ensure that the classification of such seals/ rings may be made uniformly, in accordance with the principles herein above explained. Pending cases, if any, may also be decided accordingly.

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

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