Circular No. 87
dated 31/7/95

F.No. 528/54/95- Cus. (TU)

Government of India
Ministry of Finance
Department of Revenue, New Delhi

Subject: Classification of light computers - Regarding.

Please refer your D.O. letter No. VIII(12) ACU / 10/ MISC/ 6176 dated 2.6.95 addressed to Member (Customs) regarding import of Flight Computer by M/s English Book Stores, New Delhi.

It has been stated that, though in the invoice and bill of entry goods were declared as 'Flight computers' but functionally these were calculators only. Accordingly these were classified as calculator. It has been further stated that order of assessment passed by the Asstt. Commissioner of Custom has since been confirmed by Commissioner of Custom (Appeals).

The matter has been examined by the Board and I am directed to say that in future where the identity of the articles imported are to be decided on technical features, the matter may be referred to agencies like the National Informatics Center for their views in this regard and after receipt of their views the issue of classification may be decided so that imported goods could be correctly assessed. The above guidelines may be noted for all goods of technical nature.

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

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