Circular No. 24 / 2013 - Customs

F.No. 528/93/2012-STO (TU)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

229-A, North Block, New Delhi
27th June, 2013

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).

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Sir / Madam,

Subject: Classification of Elements of Filters of Heading 8421 - reg.

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The Board has noted that while majority of import data in National Import Data Base shows that "elements of Filters" are being classified under Tariff Item 84219900 as parts of Filters. These articles are also being classified under other Tariff Items viz. 39269099, 48120000, 48239090, 59119090, 68159990, 69091910, 73269099, etc. Therefore, Board has examined the matter with a view to provide clarity in classification of said articles under the Customs Tariff Act, 1975.

2. Heading 8421 of the Customs Tariff applies to, "*Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases"*. The scope of parts of articles covered by the said Heading 8421 is explained in the World Customs Organization's Harmonized Commodity Description and Coding System Explanatory Notes. These Explanatory Notes present an internationally accepted view of the scope of each Heading of the Customs Tariff. In this context, the Explanatory Note to Heading 84.21 provides that:

"Subject to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), the heading covers parts for the above-mentioned types of filters and purifiers. Such parts include, *inter alia*:

Leaves for intermittent vacuum filters; chassis, frames and plates for filter presses; rotary drums for liquid or gas filters; baffles and perforated plates, for gas filters.

It should be noted, however, that ***filter blocks of paper pulp fall in heading 48.12 and that many other filtering elements (ceramics, textiles, felts, etc.) are classified according to their constituent material***." (emphasis provided)

3. Thus, it emerges that elements of Filters are to be classified as per their constituent material. For instance, elements (of Filters) that are made up of paper would be classified in Headings 4812 or 4823; if made up of textile material for technical use then in Heading 59.11; if made up of glass then in Heading 70.19; etc. Filters by themselves would be classified under Heading 84.21.

4. Board desires that suitable instructions regarding the correct classification of elements of Filters may be issued to the field formations. Difficulty faced, if any, may be brought to notice of the Board.

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Yours faithfully,

(Subodh Singh),
OSD (Customs), Tariff Unit
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Internal circulation - As usual.