Circular No - 55/2001-Customs
19th October, 2001

F.No.523/5/2000-CUS (TU)
Government of India
Ministry of Finance
Department of Revenue
(Tariff Unit)

Sub: Classification of CD-writer - Reg.

I am directed to refer to Board"s Circular No.71/2000, dated 30.8.2000 on the subject mentioned above. In the Circular, it was clarified that such goods may be provisionally assessed under sub-heading 8471.70 of the Customs Tariff by taking a simple Bond for the differential duty.

2. The matter has since been examined in consultation with the World Customs Organisation (WCO) and Ministry of Information Technology (MIT). The WCO had clarified in the context of classification of an apparatus called Yamaha CRW 4416 capable of recording data (software, audio or video) on compact discs (a so-called CD-Rewriter) that the said apparatus would fall under sub-heading 8471.70. The functions of the apparatus at issue (i.e. writing or re-writing, and reading compact discs) are, in the view of the WCO Secretariat, captured by the expression "storing of data on discs". In conclusion, the Secretariat had opined that the product would merit classification under heading 84.71 (sub-heading 8471.70) by application of GIRs 1 and 6, which excludes, ipso facto, classification in sub-heading 8471.90.

3. The MIT has clarified that CD-Writers also have reading facility, i.e., CD-Writer can read as well as write and store the data on media. These are similar to Floppy Disc Drives (FDD) and Hard Disc Drives (HDD) where both the read and write functions are present. Both FDDs and HDDs are storage devices and are classified under ITC (HS) 8471.70 and, therefore, CD-Writer may also be considered as a storage device and can be classified under ITC (HS) 8471.70.

4. The Board has accepted the opinion of WCO and MIT. Custom Houses are, therefore, requested to take note of the same and finalise the assessments classifying such goods under CTH 8471.70. Difficulties faced, if any, in the implementation of above instructions, may be brought to the notice of the Board immediately.

5. Please acknowledge receipt of this Circular.

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