**OPINION**

**1.** **QUERIST:**

M/s. CPC Diagnostics Private Limited,

New No.324, Old No.237/1, Silver Jubilee Building,

Khadi Gramodyog Complex,

Avvai Shanmugam Salai, Gopalapuram,

Chennai – 600 086.

**2. FACTS:**

 Querist regularly imports Wash Buffer by classifying them under Heading 3002 9090 under ‘Pharmaceutical Products’. In respect of a recent consignment, it appears that customs have suggested that the appropriate classification for these will be under Heading 3822, which covers diagnostic or laboratory reagents.

**3. QUERY:**

 In the above context, the querist would like to know the appropriate classification of the goods under reference.

They have made available photograph of the container in which the material is supplied and also the supplier’s specification sheet.

**4. OPINION:**

4.1 In the supplier’s specification sheet the following information is provided.

**Intended Use:** Used for cleaning the reaction system during the testing in the iFlash Immunoassay Analyzers, to facilitate in-vitro testing of the analyte.

**Contents:** Phosphate buffer with 0.05% ProClin 300

**Use:** When the instrument indicates the Wash Buffer level is low, it needs to be replaced with a new tank of Wash Buffer.

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4.2 From the above information, it is clear that the product under reference contains the active ingredient i.e., ProClin. It is observed that ProClin 300 is a biocide. In one of the manufacturer’s websites It is stated that these products are highly effective biocides for controlling microorganisms in reagents and products intended for in vitro diagnostic use. Used at concentrations as low as 0.02%, these preservatives eradicate bacteria, fungi and yeast for extended periods of time. A copy of the extract from the website is attached as **Annexure-I** to this opinion.

4.3 By taking into account the active ingredient and the nature and use of the product, in our opinion, it should be classified under the categories of fungicides, insecticides etc. under heading 3808. Heading 3808 reads as follows:

**3808 Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers**

 Under the above four-digit heading the product under reference will fall under heading 3808 99 90 as “Other” at eight-digit level.

4.4 We are also enclosing import data from Zauba showing the classification of Proclin for lab purposes under heading **3808 99 90**. This is attached as **Annexure-II** to this opinion.

4.5 Based on the above, the querist can follow the appropriate classification as suggested.

**S. MURUGAPPAN**

Attached: as above.

sm/ss

**Disclaimer:-** The above opinion is provided based on the information and documents made available to us by the queriest and further based on the laws and rules prevalent as on date and the understanding of such provisions by the author and is meant for the private use of the person to whom it is provided without assuming any liability for any consequential action taken based on the views expressed here.

**BY E-MAIL / COURIER**

**File No.67/2023-Opinion**

31.03.2023

M/s. CPC Diagnostics Private Limited,

New No.324, Old No.237/1, Silver Jubilee Building,

Khadi Gramodyog Complex,

Avvai Shanmugam Salai, Gopalapuram,

Chennai – 600 086.

Attn.: Mr. Srinivasan .N, Manager-Imports & Exports - srinivasan.n@cpcdiagnostics.in

**Mobile: 75500 90484 / 99621 75559**

Sir,

**Sub.: Classification of Wash Buffer.**

1. In connection with the above, find attached the following.

(a) Opinion.

(b) Our Bill towards professional charges.

2. Should you need any further clarification in this regard, please feel free to contact us. Kindly arrange for payment of the attached bill.

Yours faithfully,

**S. MURUGAPPAN**

Attached: as above.

sm/ss