**BY E-MAIL / COURIER**

**File No.203/2023-Opinion**

28.10.2023

M/s. Maxon Precision Motor India Pvt. Ltd.,

Niran Arcade, No.3, 2nd Floor,

New BEL Road, RMV 2nd Stage,

Bangalore – 560 094.

Attn.: Ms. Deepa .A, Business Development Executive

**Mobile: 9686097585**

E-mail: <deepa.arumugam@maxongroup.com>

Madam,

**Sub.: Classification of Servo Controllers, Cables and Connectors.**

1. This is in continuation of our opinion of even number given on 24.10.2023 and the subsequent queries raised by you in your mail sent on 25.10.2023.

2. As far as the Customs Tariff Schedule relating to classification of goods is concerned, there is no specific definition or differentiation between an Electric or Electronic Controller. Therefore, for Tariff purposes, that should not make any difference. Technically, what are the subtle differences will be better known to your technical personnel.

3. For better appreciation of the issue involved, I am sharing the Explanatory Notes for Heading 9032 covering Automatic Regulators and for Heading 8537 covering Control Apparatus.

4. The explanatory notes will show that it covers automatic regulators of electrical quantities as well as instruments / equipment for automatically controlling non-electrical quantities (such as pressure, flow, temperature) the operation of which depends on an electrical phenomenon varying according to the factor to be controlled. The explanatory notes under 9032 specifically exclude programmable controllers. Programmable controllers are defined in the explanatory notes to Heading 8537.

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5. With regard to import of these controllers, it appears that there is no uniformity in the classification adopted by various importers. Servo motor controllers are classified under 8504 by some importers and also under 8537 as per the information available in zauba website. We have not seen any classification adopted under heading 8542 by importers as mentioned by you in your mail. Heading 8542 covers electronic integrated circuits and not beyond that. However, assemblies of electronic circuits or electronic circuits mounted with components to make them equipment having independent function are excluded from 8542. The definition for electronic integrated circuits appearing under heading 8542 is given under chapter note 12(b) of the Schedule to the Customs Tariff Act 1974.

6. Hope the above clarifies your further queries.

7. Kindly arrange for payment of our bill sent along with our opinion on 24.10.2023.

Yours faithfully,

**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 querist 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.