**OPINION**

**1. QUERIST:**

M/s. LTIMindtree Limited,

L&T Construction Campus,

CRR 4th Floor, A Wing,

Manapakkam,

Chennai - 600 089.

**2. FACTS:**

2.1 The querist proposes to import from Germany goods described as IGI LiteMapper-7802S with DCC-300, which is a Digicam.

2.2 The querist has made available the product datasheet for IGI LiteMapper as well as Dual Digicam 300. It is indicated by the querist that the unit is imported as an assembled unit completely integrated and that the mapper unit as well as the camera are not imported as separate items. The querist has further stated that this equipment is used in aircraft, mostly in helicopters, for carrying out Geo survey by continuous capturing of images of the land terrain below.

**3. QUERY:**

In the above background, the querist would like to know the appropriate classification for this item under the Customs Tariff Schedule and any import restrictions/certification requirements.

**4. OPINION:**

4.1 As per the supplier’s website IGI LiteMapper is designed as a rugged but also compact and lightweight system and it can be used in a variety of aircraft from large airplanes and helicopters to ultra-light airplanes and gyroplanes or even Remote Piloted Aircraft Systems. It is further stated that all systems are installed on vibration damped platforms or stabilized mounts. It is seen from the supplier’s website further, that these LiteMappers are affordable airborne LiDAR Mapping systems for 3D topographic surveys with fixed wing aircraft and for 3D corridor mapping with helicopters. The laser signals from the equipment, sample the surface in parallel lines with regular point spacing both in and across flight direction to provide the most accurate surface representation.

4.2 As far as DDC-300 is concerned, as per the datasheet, it is based on the design of IGI’s DigiCAM with integrated Phase One camera modules the IGI Dual-DigiCAM features the same high geometric accuracy, broad dynamic range and full metric capabilities at a larger format. The IGIvisu operator interface and IGI IPS software ensure that image capture and quality control is easily

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done during and after flight. Being part of IGI’s Modular System Concept, the camera can be upgraded to a 2-IN-1 large format and oblique aerial camera system.

4.3 The querist has confirmed that the LiteMapper and the Camera are integrated and imported as a single unit.

4.4 Based on the function and design, this equipment will be classifiable under Heading **9015 8030** as “Geo Physical Instruments”.

4.5 It may be noted that the camera, as such, if taken separately, will fall under “9006”. However, by application of Note (3) to Chapter 90, once the camera is integrated into the LiteMapper and since the purpose of the whole system is for geo survey, the appropriate classification will be under “**9015 8030** “.

4.6 Chapter Note 3 to Chapter 90 states that the provisions of Notes 3 and 4 to Section XVI apply also to this chapter. Note 3 to Section XVI reads as follows:

*“3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.”*

4.7 Thus, by applying the above provisions, the unit imported will be appropriately classifiable as mentioned above.

4.8 With regard to import restrictions, it may be noted that as per the current HSN based Foreign Trade Policy, goods falling under 9015 8030 are freely importable without any restrictions. It also may be noted that the present equipment has integrated GNSS (Global Navigational Satellite System). Such navigational system taken independently may fall under heading 8526 of the Tariff schedule. However, even otherwise, global positioning system receivers as well as differential global positioning system receivers are freely importable without restriction while other radar equipment, direction finding equipment under heading 8526 are under the “restricted” category. Thus, for this integrated equipment for carrying out mapping operations, there should not be any import restrictions as per the current Foreign Trade Policy.

**S. MURUGAPPAN**

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**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.

**BY E-MAIL / COURIER**

**File No.221/2023-Opinion**

03.11.2023

M/s. LTIMindtree Limited,

L&T Construction Campus,

CRR 4th Floor, A Wing,

Manapakkam,

Chennai - 600 089.

Attn.: Mr. P. Karthimurugan, Senior Executive - Procurement

**Mobile: 9176731619**

E-mail: <karthimurugan.p@ltimindtree.com>

Sir,

**Sub.: Classification of Geo Survey Equipment.**

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

(a) Opinion.

(b) Our Bill towards professional charges.

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

Yours faithfully,

**S. MURUGAPPAN**

Attached: as above.

C.C.: M/s. Flyjac Logistics Private Limited,

No.25-32, Readymade Garment Complex,

SIDCO Industrial Estate, Guindy,

Chennai – 600 032.

Attn.: Mr. K. Narayanan, AGM - Corporate Accounts

E-mail: <narayanan.k@flyjaclogistics.com>

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