**BY E-MAIL / COURIER**

**File No.237/2023-Opinion**

08.01.2024

M/s. Yusen Logistics (India) Pvt. Ltd.,

Temple Steps, Block No.1, Ground Floor,

No.184-187, Anna Salai, Little Mount,

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Attn.: Mr. Sivakumar .S, Assistant General Manager-Customs Clearance Division <sivakumar.srinivasan@in.yusen-logistics.com>

**Mobile: 9790923518**

Sir,

**Sub.: Classification of Plywood Panels or Musical Instruments (Guitar).**

1. This is in continuation of the opinion given earlier under even reference dated 30.11.2023.

2. As already mentioned in the earlier opinion, following explanation appears under HSN heading 44.12.

*“The products of this heading remain classified herein whether or not they have been worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular and whether or not they have been worked at the surface, the edge or the end, or coated or covered (e.g., with textile fabric, plastics, paint, paper or metal) or submitted to any other operation,* ***provided*** *these operations do not thereby give such products the essential character of articles of other headings.”*

Heading 44.12 covers “Plywood, veneered panels and similar laminated wood”.

3. As can be seen from the above explanation when the goods are worked to form the shapes provided for in respect of the goods of heading 44.09, they remain in heading 44.12. However, this is subject to the proviso that those operations do not thereby give such products the essential character of articles of other headings. Heading 44.09 covers the following products and the explanation to the above heading in the HSN explanatory notes reads as follows:

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*“****44.09 - Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.***

*This heading covers timber, particularly in the form of boards, planks, etc., which, after sawing or squaring, has been continuously shaped along any of its edges, ends or faces either to facilitate subsequent assembly or to obtain the mouldings or beadings described in Item (4) below, whether or not planed, sanded or end-jointed, e.g. finger-jointed (see the General Explanatory Note to this Chapter). Continuously shaped wood covers both products with a uniform cross-section throughout the length or width and products having a repetitive design in relief.”*

4. In this regard, it also may be seen that heading 44.09 excludes wooden strips of a kind clearly identifiable for incorporation in an article of furniture, such as notched strips for cupboard and bookcase shelves etc. (**heading 94.03**).

5. The product shown in the photograph, in our view, has assumed the characteristics of an identifiable portion of musical instruments. Though there is no specific exclusion in the explanatory notes, in our view, by operation of the explanatory notes to heading 44.12, the product as shown in the photograph can be classified under heading 92.09 since in the condition it is imported, it is identifiable as a ‘part’.

6. However, it will be appropriate for the company, also to seek an advance ruling from the Authority for Advance Ruling functioning from Mumbai. As it is the first time the company proposes to import these goods in these forms, an application can be filed seeking a ruling and confirmation of the importer’s view that this product should be classifiable under heading **92.09**.

7. Once such an advance ruling is obtained, then that will protect the importer from any future disputes or duty demands from the department.

Yours faithfully,

**S. MURUGAPPAN**

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.