###### **BY E-MAIL / COURIER**

#### File No.271/2022 (General)

18.01.2024

M/s. Konica Minolta Business Solutions India Pvt. Ltd.,

10th Floor, Building 8, Tower C,

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Gurgaon – 122 002, Haryana.

Attn.: Mr. Arun Kumar Ghosh, Head - Supply Chain Management and Logistics Division

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**Sub.: Classification of JETvarnish 3D Web Machine.**

Dear Mr. Arun,

1. I have gone through the brochure forwarded by you and also taken into account the clarifications provided by your technical personnel during the Team meet last week. From the information provided, it is seen that the machine under reference is designed for 2D (Flat) / 3D Embossed Spot Coating over various pre-printed media (Flexo, Offset, Digital Web feed etc.). It is also noticed that hot foiling facility is present in the equipment for adding metallic and coloured foils to embellish the label designs. It is further noticed that the equipment coats UV varnish through inkjet technology on pre-printed matter and hot foiling is done with foils of different sizes supplied in rolls. It was also clarified that the machine under reference has the facility to connect to a network for data input. In the photographs forwarded in the subsequent mail sent on 13.01.2024 rear view images of various ports have been shared and it is observed that there are facilities to connect ethernet cables for networking. It is also clarified that 2D/3D varnishing and hot foiling are two equal important features of the equipment under consideration.

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2. By taking into account all the above features of the equipment, the product under reference has to be classified at four-digit level under “printing machinery, other printers etc.” and at six-digit level under “other, capable of connecting to an automatic data processing machine or to a network”. Under this six-digit level heading there are seven sub-headings. The first six sub-headings cover specific types of printers. As the present equipment will not fit in with regard to its scope and function under any of these first six sub-headings, it needs to be classified under heading “**8443 3290**” of the First Schedule to the Customs Tariff Act under the residuary heading “**Other**”.

Regards,

S. Murugappan

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.