**BY E-MAIL / COURIER**

**File No.100/2024-Opinion**

20.05.2024

M/s. India Japan Lighting Pvt. Ltd.,

No.1, Thiruvallur High Road,

Puduchatram (Post), Thirumazhisai (Via),

Chennai – 600 124.

Attn.: Mr. Rakesh .V, Asst. General Manager - Purchase <rakesh@ijl.co.in>

**Mobile: 87544 65567**

C.C.: <raja@glowfreight.net>

**Sub.: Classification of Unmounted Lenses.**

Dear Mr. Rakesh,

1. In connection with the above, please 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 me. Kindly arrange for payment of the bill.

Regards,

Murugappan

Attached: as above.

sm/ss

**OPINION**

**1. QUERIST:**

M/s. India Japan Lighting Pvt. Ltd.,

No.1, Thiruvallur High Road,

Puduchatram (Post), Thirumazhisai (Via),

Chennai – 600 124.

**2. FACTS:**

Querist regularly imports various types/models of lenses for use in automotive lighting. Samples of these lenses described as PES Lens/Inner Lens were shown. It is reported that these are made of glass and it is also seen that these are unmounted.

**3. QUERY:**

In the above circumstances, the querist would like to know the appropriate classification for these lenses.

**4. OPINION:**

# 4.1 From the samples of the lenses shown during discussion, it is noticed that these are made of glass and are unmounted i.e. without any attachment or fixtures. These are intended to be used in automotive lighting. Heading 9001 of the first schedule to the Customs Tariff Act covers, among other goods, lenses, prisms, mirrors and other optical elements of any material, unmounted, other than “such elements of glass not optically worked”.

4.2 In the present case, it has been confirmed during the discussion that these lenses are optically worked. In the HSN Explanatory Notes the following is stated regarding ‘Optical elements of glass, optically worked’.

*“****Optical elements of glass, optically worked, not permanently mounted****. In order to distinguish between optical elements of glass of this heading and those of* ***Chapter 70*** *it is necessary to determine whether or not they have been optically worked.*

*The optical working of glass is usually performed in two stages, viz., the production of the surfaces to the shape required (i.e., with the necessary curvature, at the correct angle, etc.), and the polishing of these surfaces. This working consists of grinding the surfaces by means of abrasives, rough at first, then gradually finer, the successive operations being roughing, trueing, smoothing and polishing. Finally, in the case of lenses required to be of an exact diameter, the edges are ground; this is known as the centring and edging operation. This heading applies*

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*only to optical elements of which the whole or part of their surface has been polished in order to produce the required optical properties. It applies therefore to elements which have been ground and polished as described above, and also to elements which have been polished after moulding. The heading* ***does not apply*** *to unpolished elements having undergone merely one or more of the processes which precede polishing. Such elements fall in* ***Chapter 70****.*

*Optical elements are manufactured in such a way that they produce a required optical effect. An optical element does more than merely allow light (visible, ultraviolet or infrared) to pass through it, rather the passage of light must be altered in some way, for example, by being reflected, attenuated, filtered, diffracted, collimated, etc.*

*Optical elements with a temporary mounting provided* ***solely*** *for protection during transport are considered to be unmounted.”*

4.3 By taking into account the above, in the present case, these unmounted optically worked lenses will fall under heading **9001** of the schedule to the Customs Tariff Act and at eight-digit level these will be classifiable under heading **9001 9090**.

**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.