

S. MURUGAPPAN

ADVOCATE, HIGH COURT

ASSISTED BY:

ANUGRAHAN.X, B.B.A., LL.B.

POOJA.M, B.A., M.A., LL.B.

PRIYADARSINI KTK, B.COM. (CA), LL.B.(HONS.)

CONSULTANTS:

CUSTOMS, GST,

FOREIGN TRADE LAWS,

FOREIGN EXCHANGE MANAGEMENT ACT.

OPINION

I. QUERIST:

M/s.Yusen Logistics (India) Private Limited,
Temple Steps, Block No.1, Ground Floor,
No.184-187, Anna Salai, Little Mount,
Chennai – 600 015.

On behalf of: M/s.Yamaha Music India Private Limited

II. FACTS:

1. One of the items imported by the client of the querist is “Plate Nut UB Assembly”. It is reported that these are used in the manufacture of Professional Audio Speaker.
2. The querist has shared the photographs of the materials imported and also the video showing the location of these items in the speaker cabinet.

III. QUERY:

Based on the above information, the querist would like to know the correct classification of these items under the Customs Tariff Schedule.

IV. OPINION:

From the information made available, it is noticed that these plates, which are perpendicularly bent on one side and with holes for joining the speaker cabinet parts, are basically fittings made of steel. Accordingly, they will be appropriately classifiable under Heading 8302 as base metal mountings, fittings and similar articles suitable for furniture, doors etc., and similar fixtures. As these are intended to assemble the cabinet for the speaker, which is an enclosure to the speaker, their classification as metal fittings under this Heading, will be appropriate. At eight digit level, their classification will be under Heading 8302 49 00 of the First Schedule to the Customs Tariff Act, 1975.


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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.