



सीमा शुल्क प्रधान आयुक्त का कार्यालय

एयरकार्गो कांप्लेक्स, मेन्ज़ीस एवियेशन बोब्बा कार्गो टर्मिनल, देवनहल्ली, बेंगलूरु 560 300

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS:

AIR CARGO COMPLEX: MENZIES AVIATION BOBBA CARGO TERMINAL: DEVANAHALLI:  
BENGALURU - 560300.

Phone: 080-27688253 / 27688255; Fax: 080-27688264

C. No. VIII/10/391/2019 BACC SIIB

Dated: 05.05.2020

To,

**M/s. India Medtronic Private Limited,**  
C O KUEHNE NAGEL PVT LTD NO 41 AND  
42, KODUVALI KARANI VILLAGE  
THIRUVALLUR HIGH RD, TAMIL NADU  
600055

**By SPAD/Hand Delivery**

Gentlemen,

Sub: Payment of differential duty in relation to misclassification of  
'Camera Module' -Reg.

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Kind reference is invited to this office letter of even no. dated 23.12.2019 & 24.01.2020 and your reply letter dated 18.02.2020 on the subject matter i.e. misclassification of Camera Module having description as **"(95.3731) CAMERA CONTROL UNIT 35.3731 SET FV10 X1"** under CTH 9018 90 96 & 9018 90 44 by paying BCD of 5%, 7.5% & 10% and IGST of 12% as per Sl.No.218 of Schedule-II instead of CTH 8525 80 90 having BCD @ 15%(from 14.12.2017 to 05.07.2019) and 20%(from 06.07.2019 onwards) and IGST @ 28%(from 01.07.2017 to 30.12.2018) as per Sl.No.151 of Schedule-IV and 18% from 31.12.2018 onwards, as per Sl.No.383 of Schedule-III of IGST Notfn.No.01/2017 Integrated Tax (Rate) dated 28.06.2017.

2. On perusing your reply dated 18.02.2020, it is observed that you have declared that the Camera Control Unit is a control box attached with a camera holder (in which camera is affixed) and declared that you have **imported Camera Control Unit without a camera**. Further, you have also mentioned that the Camera Control Unit cannot be independently used or with any other camera. Hence, it appears that the camera need to be imported exclusively for use in the Camera Control Unit. Therefore, you may provide the details of the camera imported that are to be used exclusively for the units imported in the Bills-of-Entry mentioned in the Annexure A to the initial letter sent by this office. Also provide copy of invoices and Bills-of-Entry for having imported the camera separately.

3. The matter may be treated as most urgent and an early reply to this letter is solicited.

Yours sincerely,

**Deputy Commissioner**  
**Special Intelligence & Investigation Branch**

Copy to the CHB: SANCO TRANS LTD, for necessary follow up.