	सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण **Customs Authority for Advance Rulings** **नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई - ४०० ००१** **New Custom House, Ballard Estate, Mumbai - 400 001** **E-MAIL: cus-advrulings.mum@gov.in**	

F.No. CAAR/CUS/APPL/83/2025 - O/o Commr-CAAR-Mumbai दिनांक/Date: 03.09.2025

Ruling No. & date	CAAR/Mum/ARC/66 /2025-26 dated 03.09.2025
Issued by	Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	M/s. Siemens Limited, Birla Aurora, Level 21, Plot No. 1080, Dr. Annie Besant Road, Worli, Mumbai, Maharashtra-400 030. {Email:Edwin.jesudass@siemens.com,sanjay.jatekar@siemens.com}
Concerned Commissionerate	The Commissioner of Customs, NS-V, JNCH, Nhava Sheva, Tal: Uran Distt: Raigad Maharashtra-400707. (Email: commr-ns5@gov.in)

ध्यान दीजिए/ N.B.:

1. सीमा शुल्क अधिनियम, 1962 की धारा 28I की उप-धारा (2) के तहत किए गए इस आदेश की एक प्रति संबंधित को निःशुल्क प्रदान की जाती है।
   A copy of this order made under sub-section (2) of Section 28-I of the Customs Act, 1962 is granted to the concerned free of charge.

2. इस अग्रिम विनिर्णय आदेश के खिलाफ कोई भी अपील ऐसे निर्णय या आदेश के संचार की तारीख से 60 दिनों के भीतर संबंधित क्षेत्राधिकार के उच्च न्यायालय के समक्ष की जाएगी।
   Any appeal against this Advance Ruling order shall lie before the **High Court of concerned jurisdiction**, within 60 days from the date of the communication of such ruling or order.

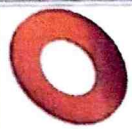
3. धारा 28-I के तहत प्राधिकरण द्वारा सुनाया गया अग्रिम विनिर्णय तीन साल तक या कानून या तथ्यों में बदलाव होने तक, जिसके आधार पर अग्रिम विनिर्णय सुनाया गया है, वैध रहेगा, जो भी पहले हो।
   The advance ruling pronounced by the Authority under Section 28 - I shall remain valid for three years or till there is a change in law or facts on the basis of which the advance ruling has been pronounced, whichever is earlier.

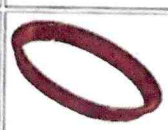
4. जहां प्राधिकरण को पता चलता है कि आवेदक द्वारा अग्रिम विनिर्णय धोखाधड़ी या तथ्यों की गलत बयानी द्वारा प्राप्त किया गया था, उसे शुरू से ही अमान्य घोषित कर दिया जाएगा।
   Where the Authority finds that the advance ruling was obtained by the applicant by fraud or misrepresentation of facts, the same shall be declared void *ab initio*.

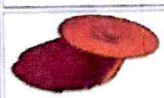
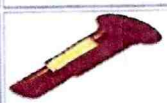
अग्रिम विनिर्णय / Advance Ruling

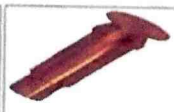
M/s. Siemens Limited (having IEC No. 0388070005) and hereinafter referred to as 'the applicant', in short) filed an application (CAAR-1) for advance ruling before the Customs Authority for Advance Rulings, Mumbai (CAAR in short). The said applications were received in the secretariat of the CAAR, Mumbai on 28.04.2025 along with enclosures in terms of Section 28H (1) of the Customs Act, 1962 (hereinafter referred to as the 'Act' also). The applicant is seeking an advance ruling on the classification of parts of the Vacuum Circuit Breaker, listed at Serial Nos. 1 to 25 in the table below under CTI 8538 90 00 and at Serial Nos. 26 to 39 under CTI 8535 90 90 of the First Schedule to the Customs Tariff Act, 1975.

Table-1

Sl. No.	Material	Description	Image
1	A7E11551605001	Disc (Scheibe)	
2	A7E11554752001	Shield E1 mod	
3	A7E11554756201	Bellow Cap	
4	A7E11554821001	Shield	
5	A7E11554825001	Tube	
6	A7E11554827001	Cap	
7	A7E11556483001	Main Shield (Rohr)	
8	A7E11556484001	Shield (Schirm)	

9	A7E11556485001	Cap (Kappe)	
10	A7E11556486001	Shield	
11	A7E11556531001	Shield E31, VSG	
12	A7E11556544001	Main Shield VSG	
13	A7E11556547001	Cap (Kappe)	
14	A7E11556486001	Shield	
15	A7E11556675001	Shield	
16	A7E11556693001	Shield	
17	A7E11556749001	Bearing Cap (Lagerkappe)	
18	A7E11556753001	Shield	

19	A7E11556758001	Flange	
20	A7E11556768001	Flange MC	
21	A7E11556780001	Flange FC 85	
22	A7E11556786001	Flange	
23	A7E11556867001	Shield	
24	A7E11556884001	Shield	
25	A7E11554473001	Terminal G3, VSG	
26	A7E11554823001	Rod FC	
27	A7E11554826001	Bolt MC	
28	A7E11556311001	Bolt MC	
29	A7E11556481001	Bolt FC	

30	A7E11556482001	Bolt MC	
31	A7E11556530001	Bolt Fixed Contact VSG	
32	A7E11556751001	Bolt FC	
33	A7E11556752001	Bolt MC (Stab FK)	
34	A7E11556784001	Fix Rod	
35	A7E11556785001	Mov Rod	
36	A7E11556787001	Contact Bolt FC	
37	A7E11556788001	Contact Bolt MC	
38	A7E11556887001	Fix Bolt	
39	A7E11556892001	Mov Bolt	

2. Submission made by the applicant

2.1 M/s. Siemens Limited (hereinafter referred to as "the Applicant"), a private limited company, operates across sectors such as Digital Industry, Smart Infrastructure, and Rail Mobility. The company offers advanced solutions in electrification, automation, and digitalization. It supports manufacturing through industrial software and automation, enables sustainable energy systems, develops smart city infrastructure, and delivers modern rail transport solutions. The Applicant is a preferred supplier to various public sector undertakings, state utilities, and private enterprises across the country.

2.2 The applicant is importing multiple parts of "Vacuum Circuit Breakers" (hereinafter referred to as the "VCBs/Vacuum Circuit Breakers "the subject good") through Air Cargo Complex, Mumbai Zone - III and through Sea, JNCH, Nhava Sheva, Zone - II.

2.3 The VCBs are classified under CTH 8535 of the First Schedule to the Customs Tariff Act 1975. Under the heading 8535, the appropriate Tariff Items will depend on the applicable voltage at which the Circuit Breaker operates: as shown below:

85352121 For a voltage of 11 kV

85352122 For a voltage of 33 kV u

85352123 For a voltage of 66 kV u

85352129 Other

2.4 The Table-1 above shows the list of 39 parts of the identifiable for use with VCBs for which the Applicant seeks a Ruling on classification. All the 39 parts in question are made of copper.

Applicant's interpretation of Law/Facts

3.1 The applicant submits that in the present case, they satisfy all the criteria required for filing the application for advance ruling, namely:

(a) The Applicant has been granted a valid Importer-Exporter Code Number (IEC) under Section 7 of the Foreign Trade (Development and Regulation) Act, 1992;

(b) The Applicant is filing the Application in respect of goods prior to their importation into India;

(c) The application for advance ruling is in relation to clause (a) of Section 28H(2) of the Customs Act, 1962; and

(d) The application is not barred under Section 28 I of the Customs Act, 1962.

Thus, the present application must be allowed to be proceeded with.

Legal position on classification of the Vacuum Circuit Breakers

3.2 The parts for which the application is being submitted is a Vacuum Circuit Breaker, A Vacuum Circuit Breaker is described as under:

The Vacuum Circuit Breaker (VCB) is a switching device capable for operational switching (on-off operations) of individual circuits or electrical equipment in normal or emergency modes with manual or automatic control, made for a medium voltage of over 1 kV based on the principle of quenching an electric arc that occurs when the contacts open in a vacuum gap.

An electric arc is an independent discharge that occurs when the contacts are opened. When the contacts are opened at an arbitrary moment in time, when the current in the network is not zero, an instantaneous disappearance of the current cannot occur. An arc ignites between the contacts, which allow the current to continue flowing until the electromagnetic energy is equal to zero.

3.3 It is thus apparent that the Vacuum Circuit Breaker is a device that uses a vacuum to make or break electrical circuits or interruption of current flow and the opening of the circuit thus enabling breaking of an electrical circuit in high and medium voltage applications between 1kV to 35Kv.

Classification of Vacuum Circuit Breakers

3.4 GIR 1 lays down the principal rule for classification of goods under the First Schedule to the Customs Tariff Act, 1975. GIR 1 is extracted below:

1. The titles of Sections, Chapters and Sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions: (emphasis supplied).

3.5 Chapter 85 of the First Schedule to the Customs Tariff Act, 1975 covers goods described as "*Electrical machinery and equipment and parts thereof, sound recorders and reproducers, parts and accessories of such articles*". Chapter 85 falls under Section XVI, titled "*Optical, Photographic, Cinematographic, Measuring. Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches, Musical Instruments; Parts and Accessories Thereof*'.

3.6 Electrical apparatus for making or protecting electrical circuits for voltages in excess of 1000 Volts are covered under CTH 8535. The Heading 8535 reads as under:

"*8535: Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.*"

3.7 The HSN Explanatory Notes (ENs) under CTH 8535, also state as under:

This heading covers electrical apparatus generally used in power distribution systems.

The provisions of Explanatory Note to heading 85.36 apply, mutatis mutandis, as regards the technical characteristics and the functioning of apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits. The heading covers apparatus of the kinds described an Explanatory Note to heading 85.36, when for a voltage exceeding 1,000 volts. These include

(A) Fuses and automatic circuit breakers which automatically interrupt the current when its intensity or voltage exceeds a certain limit.

3.8 It should be noted that that the HSN ENs under CTH 8535 state that the HSN ENs under CTH 8536 would apply mutatis mutandis as regards technical characteristics. Therefore, it would be appropriate to refer to the HSN ENs under CTH 8536 also for technical characteristic of Circuit Breakers covered under CTH 8535.

3.9 The HSN ENs under CTH 8536

The heading includes other devices for preventing overload of circuits (e.g., electro-magnetic devices which automatically break the circuit when the current exceeds a certain value).

3.10 Therefore, it is apparent that circuit breakers for preventing overload in electrical circuits, which automatically break the circuit when the current exceeds a certain value, in high voltage applications in excess of 1000 Volts are covered under CTH 8535. Under CTH 8535 the appropriate Tariff Item for the Vacuum Circuit Breakers manufactured by the applicant will be under CTH 85352121,85352122,85352123 and 85352129 depending on the voltage capacity.

3.11 Having decided the classification of the Vacuum Circuit Breakers, the applicant will now discuss the principles of classification of parts of the machines/ mechanical appliance and apparatus of Chapter 85, which are laid down in Note 2 to Section XVI.

Classification of parts of Vacuum Circuit Breakers

3.12 The Applicant submits that the copper parts in question are precision-milled (milled, machined, deep draw and polished) to meet the specialized requirements of functioning inside a Vacuum Circuit Breaker at high voltages, temperatures and during arcing. These components are specially designed to quench electrical arcs and are manufactured to strict specifications. The copper used for manufacturing these parts is a special grade of copper; commonly known as De-oxygenated Copper or Oxygen-Free Copper.

3.13 When the classification of the Vacuum Circuit Breakers on their own under CTH 8535 is justified, the classification of identifiable parts of the Vacuum Circuit Breakers will be governed again by Note 2 to Section XVI.

3.14 In the matter of ***Delton Cables Ltd.*** reported in *2005 (181) ELT 373 (SC),* the Hon'ble Supreme Court had laid down the ratio of sequential application of Note 2 to Section XVI. In accordance with this ratio, once Note 2(a) is found applicable, recourse to Note 2(b) or 2(c) ibid would not be appropriate.

3.15 As Note 2 is subject to the provisions of Note 1 to Section XVI, it will also be necessary to look at the exclusions laid down in Note 1 ibid, which has a bearing on classification of a few parts covered in this application.

3.16 It is apparent that subject to exclusions specified in Note 1 to Section XVI all parts of Vacuum Circuit Breakers could be classified applying the principles laid down in Note 2 to Section XVI.

3.17 In Note 1, of particular relevance to the present case is Note 1(g) ibid, referring to parts of general use as defined in Note 2 to Section XV. As some of parts covered by the present application could fall within the definition of parts of general use as defined in Note 2 to Section XV, the applicant will discuss the application of Note 1(g) ibid to to such parts later in the application.

3.18 In the list of parts shown in the Annexure-1 to the application, the parts listed from Sl No 1 to 25 are parts identifiable for use solely with the Vacuum Circuit Breakers and not in the nature of parts of general use as defined in Note 2 to Section XV. Annexure-2 lists the said 25 parts with the roles played by each of these parts.

3.19 These parts are identifiable for use solely with the Vacuum Circuit breakers having been designed for use in the Vacuum Circuit Breakers in terms of their design and specifications. Further none of these parts are covered as goods in any of the headings of Chapter 84 or 85. Therefore, the classification of these parts will not be governed by Note 2(a) to Section XVI and will be governed by Note 2(b) ibid.

3.20 Therefore, they will discuss the classification of only such parts which are identifiable for use solely with the Vacuum Circuit Breakers and are not in the nature of parts of general use as defined in Note 2 to Section XV.

3.21 Having excluded such parts of general use covered by Note 1(g) ibid, the first principle to be applied in Note 2(a) ibid, now well settled that in accordance with the sequential application of Note 2 ibid, once parts could be classified by application of Note 2(a), recourse to Note 2(b) or Note 2(c) will not be legally appropriate.

3.22 In other words, if any part of the Vacuum Circuit Breakers is covered as goods in any of the headings of Chapter 84 or 85, its classification under that heading will be appropriate in terms of Note 2(a) to Section

XVI. Other parts, if they are identifiable parts of Vacuum Circuit Breakers their classification under CTH 8538 will be appropriate in terms of Note 2(b) to Section XVI.

3.23 In terms of Note 2(b) to Section XVI, classification of parts identifiable for use solely or principally with the, *'particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind or in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate'.*

3.24 The heading 8535 under which the Vacuum Circuit Breakers are covered does not have a separate sub-heading for parts. However, parts of the machines of the heading 8535 that are meant for use solely or principally with the machines of CTH 8535 are specifically covered under CTH 8538.

3.25 Therefore, by application of Note 2(b) to Section XVI, classification of the parts of Vacuum Circuit breakers listed from Sl No 1 to 25 in Annexure 1 to the application under CTH 8538 (*Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus*) will be legally appropriate.

3.26 Under CTH 8538 the appropriate Tariff Item will be CTH 85389000. Therefore, the parts listed from Sl. No 1 to 25 of Annexure 1, will merit classification under CTH 85389000 for the reason that a) these parts are not excluded by Note 1 to Section XVI, b) these parts are identifiable for use solely with the Vacuum Circuit Breakers and hence c) their classification will be governed by Note 2(b) to Section XVI.

Classification of other parts, which are in the nature of contacts or terminals used in making electrical contacts for power transmission

3.27 The applicant submits that the parts listed from Sl. No 26 to 39 of Annexure 1 are in the nature of electrical contacts or terminals and used in making electrical contacts for power transmission.

3.28 The parts listed in Sl No 26 to 39 are separately shown in Table 1. From the technical description it could be seen that these parts are used for the following purpose:

> *This is a fixed contact carrier connector made of oxygen-free copper, manufactured through machining and milling processes. It is assembled with a copper-chromium contact disk through brazing and used inside a vacuum interrupter device, which is hermetically sealed for life. Its main purpose is power transmission.*

3.29 It could thus be seen that though described as bolts or rods, these parts are in the nature of electrical contacts or terminals used in making electrical contacts and are used for power transmission.

3.30 There is no dispute that these parts listed in Table -1 are identifiable parts of Vacuum Circuit Breakers. However, given the fact that these are in the nature of electrical contacts or terminals used for power transmission, the classification of these parts will be governed by Note 2(a) to Section XVI.

3.31 The Vacuum Circuit Breakers are used in medium and high voltage application where the minimum voltage threshold is in excess of 1000V. It has already seen that CTH 8535 covers, "*Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts*".

3.32 The HSN ENs under CTH 8535

This heading covers electrical apparatus generally used in power distribution systems. The provisions of Explanatory Note to heading 85.36 apply, mutatis mutandis, as regards the technical characteristics and the functioning of apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits. The heading covers apparatus of the kinds described in Explanatory Note to heading 85.36, when for a voltage exceeding 1,000 volts.

3.33 As the HSN ENs under CTH 8535 state that the HSN ENs under CTH 8536 will equally apply. Therefore, a reference to the HSN ENs under CTH 8536 as they apply to electrical contacts and terminals will be necessary.

(III) APPARATUS FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS

This apparatus is used to connect together the various parts of an electrical circuit. It includes :

(A) **Plugs, sockets and other contacts** for connecting a movable lead or apparatus to an installation which is usually fixed. This category includes :

(1) **Plugs and sockets** (including those for connecting two movable leads). A plug may have one or more pins or side contacts which match corresponding holes or contacts in the socket. The rim or one of the pins may be used for earthing purposes.

(2) **Sliding contacts** such as brushes for motors and current-collectors for electric traction vehicles, lifting appliances, etc. (overhead or third rail collectors, etc.) **other than** such articles of "carbon" or graphite (**heading 85.45**). They may consist of block metal, wire cloth or laminated strip, and remain in this heading even when coated with an **external** lubricating layer of graphite.

(3) **Lamp or valve sockets and lamp-holders**. Certain lamp-holders are in the form of candles for mounting in candelabra or are designed to form a bracket against a wall; these remain classified here **provided** their main function is to act as lamp-holders.

Plugs and sockets, etc., assembled with a length of wire are **excluded (heading 85.44)**.

(B) **Other connectors, terminals, terminal strips, etc.** These include small squares of insulating material fitted with electrical connectors (dominoes), terminals which are metal parts intended for the reception of conductors, and small metal parts designed to be fitted on the end of electrical wiring to facilitate electrical connection (spade terminals, crocodile clips, etc.).

Terminal strips consist of strips of insulating material fitted with a number of metal terminals or connectors to which electrical wiring can be fixed. The heading also covers tag strips or panels; these consist of a number of metal tags set in insulating material so that electrical wires can be soldered to them. Tag strips are used in radio or other electrical apparatus.

3.34 It could be seen that terminals which are metal parts intended reception of conductors and small metal parts designed to be fitted on the end of electrical wiring to facilitate electrical connection are specifically covered under this category of apparatus for making connection to or in electrical circuits. As these specific inclusion in the heading 8536 will equally apply for similar equipment for use in applications where the voltage is in excess of 1000Volts covered under CTH 8535.

3.35 In other words, such contacts and terminals used for making electrical contacts for making an electrical circuit and for transmission of power, in an equipment where the applicable voltage is in excess of 1000 Volts will be covered under CTH 8535. 0001.

3.36 Now, coming to the parts identifiable for use in Vacuum Circuit Breakers, the parts listed in Table 1 are identifiable for use with the Vacuum Circuit Breakers. Further, given the fact that these parts are in the nature of contacts and terminals used for making electrical connection inside the Vacuum Circuit Breaker for transmission of power, their classification under CTH 8535 will be appropriate by application of Note 2(a) to Section XVI, which states that the parts which are goods covered under any of the headings of Chapter 84 or 85 should in all cases be classified under this heading only.

3.37 The principle of sequential application of Note 2 to Section XVI has been laid down by Hon'ble Supreme Court in the matter of ***Delton Cables Ltd. reported in 2005 (181) ELT 373 (SC),*** Therefore, when the classification of a part can be decided by application of Note 2 (a) to Section XVI, there will no requirement to refer to other rules such as Note 2 (b) or 2 (c) to determine the classification of the said part.

3.38 As already noted the parts listed in Table -1 are in the nature of contacts and terminals classifiable under CTH 8535. Under this heading the appropriate Tariff Item will be 85359090 as no other Tariff Item covers these parts specifically. Therefore, the classification of the parts listed in Sl No 26 to 39 of Annexure-1 and listed in Table -1 under CTH 85359090 will be appropriate in terms of Note 2(a) to Section XVI.

Classification under CTH 7415 as parts of general use,

3.39 Given the fact that the parts listed in Table 1 above, are in the nature of contacts or terminals used for making electrical contacts in the Vacuum Circuit Breakers and are identifiable for use with the same, their classification under CTH 7415 as parts of general uses can be ruled out notwithstanding the description of these parts as bolts or rods. In this regard a reference to the general HSN Explanatory Notes under Section XV will be relevant:

(C) PARTS OF ARTICLES

In general, identifiable parts of articles are classified as such parts in their appropriate headings in the Nomenclature.

However, parts of general use (as defined in Note 2 to this Section) presented separately are not considered as parts of articles, but are classified in the headings of this Section appropriate to them. This would apply, for example, in the case of bolts specialised for central heating radiators or springs specialised for motor cars. The bolts would be classified in heading 73.18 (as bolts) and not in heading 73.22 (as parts of central heating radiators). The springs would be classified in heading 73.20 (as springs) and not in heading 87.08 (as parts of motor vehicles).

3.40 The heading 7318 is specific to bolts. The HSN ENs under CTH 7318 described the nature of bolts covered under this heading thus:

(A) SCREWS, BOLTS AND NUTS

Bolts and nuts (including bolt ends), screw studs and other screws for metal, whether or not threaded or tapped, screws for wood and coach-screws are threaded (in the finished state) and are used to assemble or fasten goods so that they can readily be disassembled without damage.

***Bolts and screws for metal** are cylindrical in shape, with a close and only slightly inclined thread; they are rarely pointed, and may have slotted heads or heads adapted for tightening with a spanner or they may be recessed. A bolt is designed to engage in a nut, whereas screws for metal are more usually screwed into a hole tapped in the material to be fastened and are therefore generally threaded throughout their length whereas bolts usually have a part of the shank unthreaded.*

*The heading includes all types of fastening bolts and metal screws regardless of shape and use, including **U-bolts, bolt ends** (i.e., cylindrical rods threaded at one end), screw studs (i.e., short rods threaded at both ends), and **screw studding** (i.e., rods threaded throughout).*

3.41 It could be seen that the bolts of the heading 7318 are those used for assembling or fastening of goods. The bolts and rods listed in the Table-1 are not used for assembling or fastening of goods but are used to make electrical contacts and are used for power transmission. The same principles will apply to rods also which are in the nature of rivets of CTH 7318 as shown below:

(C) RIVETS

***Rivets** differ from the goods described above in that they are non-threaded; they are usually cylindrical with round, flat, pan shaped or countersunk heads.*

They are used for the permanent assembly of metal parts (e.g., in large frameworks, ships and containers).

*The heading **excludes** tubular or bifurcated rivets for all purposes (heading 83.08) but rivets which are only partly hollow remain classified in this heading.*

3.42 These bolts and rods are made of copper and bolts and rods which are in the nature of parts of general use are covered under CTH 7415. The HSN ENs under CTH 7415 are extracted below:

The Explanatory Notes to headings 73.17 and 73.18 apply, mutatis mutandis, to this heading, except that the heading also includes copper-headed nails with iron or steel shanks (mainly used m upholstery or ornamental work).

3.43 It could be seen that the HSN ENs under CTH 7318 are equally applicable for understanding the scope of the heading 7415 also. In other words, the bolts and rods of the heading 7415 should also be meant for assembling or fastening of goods. As the bolts and rods listed in the Table-1 are not used for assembling or fastening of goods but are used to make electrical contacts and are used for power transmission, classification of the bolts and rods listed in Table-1 under CTH 7415 can be ruled out.

3.44 Given the highly technical nature of the data relating to the subject products being discussed and provided in the application, they respectfully request that the information provided therein be treated as confidential. The application contains detailed technical information on the products that only unique to the applicant, and crucial to their competitive edge. Public disclosure of such technical data could potentially provide competitors with an unfair advantage, thereby compromising the applicant's business interests. Therefore, ruling, along with any related information not be published, to prevent any unintended dissemination of sensitive and critical technical information.

Port of Import and reply from concerned jurisdictional Commissionerate

4.1 The applicant in their CAAR-1 indicated that they intend to import the subject goods i.e. Parts of the Vacuum Circuit Breaker as detailed in table-1, at the jurisdiction of Office of the Commissioner of Customs, NS-V, JNCH. The application was forwarded to the Office of the concerned Commissionerate for their comments on 16.05.2025.

4.2 The concerned Commissionerate vide their letter dated 16.06.2025 submitted as follows:

- The applicant submitted that the copper parts in question are precision-milled (milled, machined, deep draw and polished) to meet the specialized requirements of functioning inside a Vacuum Circuit Breaker at high voltages, temperatures and during arcing. These components are specially designed to quench electrical arcs and are manufactured strict specifications. The copper used for manufacturing these parts is a special grade of copper commonly known as De-Oxygenated Copper or Oxygen- Free Copper.
- Further, as per Chapter Notes the classification of the Vacuum Circuit Breakers (VCBs) under CTH 8535 seems appropriate and classification of identifiable parts of the Vacuum Circuit Breakers will be governed again by Note 2 to Section XVI.
- In the list of parts mentioned in the table to the application, the parts listed from Sl. No. 1 to 25 are parts identifiable for use solely with the Vacuum Circuit Breakers and not in the nature of parts of general use as defined in Note 2 to Section XV, hence classifiable under CTH 8538.
- In other words, if any part of the Vacuum Circuit Breakers is covered as goods in any of the headings of Chapter 84 or 85, its classification under that heading will be appropriate in terms of Note 2(a) to Section XVI. Other parts, if they are identifiable parts (as listed from Sl. No. 1 to 25) of Vacuum Circuit Breakers their classification under CTH 8538 will be appropriate in terms of Note 2(b) to Section XVI.
- Further, regarding classification for the parts mentioned at Sl. No. 26 to 39, HSN Explanatory Notes may be referred which are reproduced as under:

(B) Other connectors, terminals, terminal strips, etc. *These include small squares of insulating material fitted with electrical connectors (dominoes), terminals which are metal parts intended for the reception of conductors, and small metal parts designed to be fitted on the end of electrical wiring to facilitate electrical connection (spade terminals, crocodile clips, etc.).*
Terminal strips consist of strips of insulating material fitted with a number of metal terminals or connectors to which electrical wiring can be fixed. The heading also covers tag strips or panels; these consist of a number of metal tags set in insulating material so that electrical wires can be soldered to them. Tag strips are used in radio or other electrical apparatus.

- Therefore, classification for the parts mentioned at Sl. No. 26 to 39, which are in the nature of Contacts or Terminals used in making Electrical Contacts for power transmission and designed to be fitted on the end of electrical wiring to facilitate electric connections. Therefore, such Contacts and Terminals which are used in an equipment where the applicable voltage is in excess of 1000 V will fall under CTH 85359090.

Details of Hearing

5.1 A personal hearing in the matter was conducted on 28.07.2025 at 01:00 PM. Shri Edwin Jesudass and Shri Sachin Mishra, authorized representatives of the applicant, appeared and reiterated the submissions made in the application. They contended that the subject goods are various parts of a Vacuum Circuit Breaker (VCB). According to them, the parts listed at Sr. No. 1 to 25 of Annexure I to the application, are suitable for use in VCBs and merit classification under CTI 8538 90 90 in terms of Note 2(b) of Section XVI of the Customs Tariff Act. Further, the parts listed at Sr. No. 26 to 39 are not general-use fastening materials but specifically designed components meant for integration within the vacuum interrupter. These parts are essential for enabling the interrupter chamber to perform critical functions such as arc quenching, current conduction, and insulation, thereby qualifying as intrinsic electrical components. Accordingly, they submitted that these parts merit classification under CTI 8535 90 90 in terms of Note 2(a) of Section XVI of the Customs Tariff Act. It was also submitted that the Department itself has supported this view in line with their contention.

Nobody appeared on behalf of the Department for hearing.

Discussion and findings

6.1 I have considered all the materials placed before me in respect of the subject goods. I have gone through the submissions made by the applicant during the personal hearing and comments received from the concerned Commissionerate. I proceed to pronounce a ruling on the basis of information available on record as well as existing legal framework.

6.2 At the outset, I find that the issue raised in the question in the Form CAAR-1 is squarely covered under Section 28H(2) of the Customs Act, 1962, being a matter related to classification of goods under the provisions of this Act.

6.3 Before deciding the issue, let me deliberate on the legal framework prescribed in Customs Tariff Act, 1975, Chapter/ Section notes along with HSN explanatory notes. As per Rule 1 of GRI, the titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes.

6.4. The applicant has submitted that the Vacuum Circuit Breaker is a device that uses a vacuum to make or break electrical circuits or interruption of interruption of current flow and the opening of the circuit thus enabling breaking of an electrical circuit in high and medium voltage applications between 1kV to 35Kv.

Further, the applicant has provided technical specifications, functional details, and images of various components or parts of the Vacuum Circuit Breaker, as listed at Sr. No. 1 to 39 of Table I above.

Before proceeding to examine the classification of these individual components or parts, it is first necessary to determine the appropriate classification of the main product, i.e., the Vacuum Circuit Breaker, of which the subject goods are integral parts or components.

6.4.2 From the submission made by the applicant, it can be understood that a Vacuum Circuit Breaker (VCB) is a type of circuit breaker where the arc interruption (quenching) takes place in a vacuum. When a fault (like a short circuit or overload) occurs in an electrical system, very high current flows. To protect the system, the circuit breaker opens its contacts to stop the current. However, when the contacts separate, an electric arc forms between them. This arc must be extinguished quickly and safely, otherwise it can damage the system.

In a VCB, the contacts are enclosed inside a vacuum interrupter chamber. Since a vacuum has very high dielectric strength and no gas molecules, the arc formed when the contacts separate is extinguished almost immediately. The absence of oxygen and other particles prevents the arc from sustaining itself, leading to very fast and safe interruption.

It is thus apparent that the Vacuum Circuit Breaker is a device that uses a vacuum to make or break electrical circuits or interruption of interruption of current flow and the opening of the circuit thus enabling breaking of an electrical circuit in high and medium voltage applications between 1kV to 35Kv.

The heading 8535 covers "*Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts*". The relevant entries and Explanatory Notes to CTH 8535 is extracted as below:

Heading/Sub-heading/Tariff Item	**Dash**	**Description**
8535		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.
8535 10	-	Fuses:
	-	Automatic Circuit Breakers:
8535 21	--	For a voltage of less than 72.5 kV:
	---	**Vacuum circuit breakers :**
8535 21 21	---	For a voltage of 11 kV
8535 21 22	---	For a voltage of 33 kV
8535 21 23	---	For a voltage of 66 kV
8535 21 29	---	Other

"This heading covers electrical apparatus generally used in power distribution systems. The provisions of Explanatory Note to heading 85.36 apply, mutatis mutandis, as regards the technical characteristics and the functioning of apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits. The heading covers apparatus of the kinds described an Explanatory Note to heading 85.36, when for a voltage exceeding 1,000 volts.

These include

(A) Fuses and ***automatic circuit breakers*** *which automatically interrupt the current when its intensity or voltage exceeds a certain limit."*

From the above entries and the Explanatory Notes to Heading 8535, it is evident that a Vacuum Circuit Breaker is appropriately classifiable under Heading 8535 of the Customs Tariff Act, as it is an electrical apparatus generally used in power distribution systems for switching and protecting electrical circuits at voltages exceeding 1,000 volts. Further, depending on its voltage capacity, the Vacuum Circuit Breaker is specifically classifiable under Tariff Items 85352121, 85352122, 85352123, or 85352129 of the First Schedule to the Customs Tariff Act.

6.4.3 Now, I proceed to examine the classification of the parts of the Vacuum Circuit Breaker, which is classified under Customs Tariff Heading (CTH) 8535. As per the HS Explanatory Notes to Chapter Heading 8535, the provisions relating to "*parts*" are reproduced below:

"PARTS

Subject to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), parts of the goods of this heading are classified in heading 85.38".

6.4.4 Further, it would also be useful to refer to Note 2 of Section XVI of the Customs Tariff Act, 1975 which provides for rules to be followed while classifying 'parts of machines' falling under Chapters 84 and 85. The relevant part of the Section Note 2 is reproduced below:

"2.- Subject to Note 1 to this Section, Note 1 to Chapter 84 and Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:

(a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;"

(b) other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind or in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate. [2][However, parts which are equally suitable for use principally with the goods of headings 8517 and 8525 to 8528 are to be classified in heading 8517, and parts which are suitable for use solely or principally with the goods of heading 8524 are to be classified in heading 8529];

(c) all other parts are to be classified in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate or, failing that, in heading 8485 or 8548.

Note 2 deals with three categories of parts *(i) parts which are goods included in any of the headings of Chapter 84 or 85 (ii) other parts suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading and (iii) all other parts.*

6.4.5 Since Note 2 is expressly made "subject to" Note 1 to Section XVI, it is also necessary to examine Note 1, which provides for exclusions from classification as "parts" under Chapters 84 and 85. The relevant extract of Note 1 to Section XVI is reproduced below:

1. This Section does not cover:

(a) transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanized rubber (heading 4010); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 4016):

(b) articles of leather or of composition leather (heading 4205) or of furskin (heading 4303), of a kind used in machinery or mechanical appliances or for other technical uses:

(c) bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV):

(d) perforated cards for Jacquard or similar machines (for example. Chapter 39 or 48 or Section XV).

(e) transmission or conveyor belts or belting of textile material (heading 5910) or other articles of textile material for technical uses (heading 5911);

(f) precious or semi-precious stones (natural, synthetic or reconstructed) of headings 7102 to 7104, or articles wholly of such stones of heading 7116 except unmounted worked sapphires and diamonds for styli (heading 8522),

(g) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(h) drill pipe (heading 7304);

(ij) endless belts of metal wire or strip (Section XV);

(k) articles of Chapter 82 or 83;

(l) articles of Section XVII;

(m) articles of Chapter 90;

(n) clocks, watches or other articles of Chapter 91,

(o) interchangeable tools of heading 8207 or brushes of a kind used as parts of machines (beading 9603); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 6804 or 6909),

(p) articles of Chapter 95: or

((q) typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 9612 if inked or otherwise prepared for giving impressions), or monopods, bipods, tripods and similar articles, of heading 9620) (emphasis supplied)

It is therefore clear that Section Note 1 expressly excludes certain items from being considered as "parts" of machines under Section XVI, even where they are identifiable as intended for use with machinery of Chapters 84 or 85.

Accordingly, subject to the exclusions set out in Note 1 to Section XVI, all parts of Vacuum Circuit Breakers are to be classified by applying the principles laid down in Note 2 to Section XVI.

6.4.6 The Applicant submits that the parts under consideration are manufactured from copper and undergo precision milling (including machining, deep drawing, and polishing) to meet the highly specialized requirements of functioning inside a Vacuum Circuit Breaker at elevated voltages and temperatures, and during arcing conditions. These components are specifically designed to quench electrical arcs and are

produced to exacting technical specifications. The copper used is a special grade, commonly known as De-Oxygenated Copper or Oxygen-Free Copper.

From the design, shape, and functionality, it is evident that these copper parts are specially made for and solely used in Vacuum Circuit Breakers. They are not generic copper articles that could be applied in other equipment or goods and therefore cannot be classified under Chapter 74. On the basis of their technical characteristics and dedicated functional use, it is clear that the goods in question do not fall within the ambit of "parts of general use" as defined in Note 2 to Section XV. Furthermore, these parts do not fall within any of the exclusion categories listed under Note 1 to Section XVI.

Classification of parts of Vacuum Circuit Breaker, as listed at Sr. No. 1 to 25 of Table I above

6.4.7 It is seen that parts which are goods included in any of the Heading of Chapters 84 or 85, other than certain specified Chapter Heading, are in all cases to be classified in their respective headings as per Note 2(a) of Section XVI of the Customs Tariff Act, 1975. Thus, there is a **condition to classify any part in its respective heading that it should be goods which is included in any heading of Chapter 84 or 85 which means it should be clearly listed in Chapter 84 or 85.** In the present case, the parts listed at Sr. No. 1 to 25 of Table I above, are parts identifiable for use solely with the Vacuum Circuit Breaker. Further, none of these parts are covered as goods in any of the headings of Chapter 84 or 85. Hence could not be classified as per above Note 2(a).

6.4.8 It is seen that parts listed at Sr. No. 1 to 25 of Table I above, are intended to be used as integral parts of the Vacuum Circuit Breaker. Furthermore, Note 2(b) of Section XVI, applies only in cases where such parts cannot be classified as per Section Note 2 (a). As per Note 2(b) to Section XVI of the Customs Tariff Act, 1975, parts that are specifically designed for use with a particular machine should be classified along with that machine or in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate. It is pertinent to mentioned that parts of heading 8535 are specifically covered under Chapter Heading 8538 (*Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537*). Since the Vacuum Circuit Breaker is classified under Chapter Heading 8535, it is appropriate to classify the parts listed at Sr. No. 1 to 25 of Table I above, under the heading 8538, in accordance with the provisions of Note 2(b) of Section XVI. The relevant entries under Chapter Heading 8538 (*Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537*) are as under:

8538		PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8535, 8536 OR 8537
8538 10	-	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus
8538 10 10	---	For industrial use
8538 10 90	---	Others
8538 90 00	-	Others

From the above entries under CTH 8538, it is seen that the parts listed at Sr. No. 1 to 25 of Table I above, these parts are not covered under any specific entry. Therefore, these parts are appropriately classifiable under CTI 85389000 (*Other*) i.e. residual entry, of the First Schedule of the Customs Tariff Act, 1975, in accordance with Note 2(b) to Section XVI and the Explanatory Note to Chapter Heading 8535.

Classification of parts of Vacuum Circuit Breaker, as listed at Sr. No. 26 to 39 of Table I above

6.4.9 The applicant submits that the parts listed from Sl. No 26 to 39 of Table I above, are in the nature of electrical contacts or terminals and used in making electrical contacts for power transmission. From the technical description it could be seen that these parts are used for the following purpose:

This is a fixed contact carrier connector made of oxygen-free copper, manufactured through machining and milling processes. It is assembled with a copper-chromium contact disk through brazing and used inside a vacuum interrupter device, which is hermetically sealed for life. Its main purpose is power transmission.

There is no dispute that the parts listed at Sl. No. 26 to 39 of Table I above, are identifiable parts of Vacuum Circuit Breakers. Based on their technical description and function, it is evident that these parts are used for making electrical contacts and for power transmission. The Applicant has further submitted that Vacuum Circuit Breakers are employed in medium and high voltage applications, where the minimum operating voltage is in excess of 1,000 volts.

The Chapter Heading 8535 covers, "*Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts*". The relevant portion of HS Explanatory Notes to Heading 8535 is extracted below:

"This heading covers electrical apparatus generally used in power distribution systems. The provisions of Explanatory Note to ***heading 85.36*** *apply, mutatis mutandis, as regards the technical characteristics and the functioning of apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits. The heading covers apparatus of the kinds described in Explanatory Note to heading 85.36, when for a voltage exceeding 1,000 volts."*

From the above Explanatory Notes, it is clear that the Explanatory Notes to Heading 8536 are equally applicable to Heading 8535 for classification purposes. Accordingly, reference to the HSN Explanatory Notes under CTH 8536 is necessary. The relevant portion of the Explanatory Notes to Heading 8536 regarding electrical contacts and terminals is extracted below:

*"**(III) APPARATUS FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS***

This apparatus is used to connect together the various parts of an electrical circuit. It includes:

(A) ***Plugs, sockets and other contacts*** *for connecting a movable lead or apparatus to an installation which is usually fixed. This category includes:*

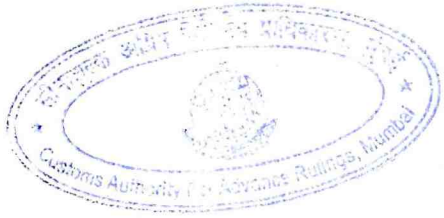
(1) Plugs and sockets (including those for connecting two movable leads). A plug may have one or more pins or side contacts which match corresponding holes or contacts in the socket. The rim or one of the pins may be used for earthing purposes.

(2) Sliding contacts such as brushes for motors and current-collectors for electric traction vehicles, lifting appliances, etc. (overhead or third rail collectors, etc.) other than such articles of "carbon" or graphite (heading 85.45). They may consist of block metal, wire cloth or laminated strip, and remain in this heading even when coated with an external lubricating layer of graphite.

(3) Lamp or valve sockets and lamp-holders. Certain lamp-holders are in the form of candles for mounting in candelabra or are designed to form a bracket against a wall; these remain classified here provided their main function is to act as lamp-holders.

Plugs and sockets, etc., assembled with a length of wire are excluded (heading 85.44).

(B) ***Other connectors, terminals, terminal strips, etc.*** *These include small squares of insulating material fitted with electrical connectors (dominoes), terminals which are metal parts intended for the reception of conductors, and small metal parts designed to be fitted on the end of electrical wiring to facilitate electrical connection (spade terminals, crocodile clips, etc.).*



Terminal strips consist of strips of insulating material fitted with a number of metal terminals or connectors to which electrical wiring can be fixed. The heading also covers tag strips or panels; these consist of a number of metal tags set in insulating material so that electrical wires can be soldered to them. Tag strips are used in radio or other electrical apparatus."

From the above, it is evident that terminals, which are metal parts intended for the reception of conductors, as well as small metal parts designed to be fitted on the end of electrical wiring to facilitate electrical connection, are specifically covered within the scope of apparatus for making connections to or in electrical circuits.

Since these inclusions are specifically provided for under Heading 8536, the same reasoning applies, *mutatis mutandis*, to Heading 8535 in respect of similar apparatus used for applications where the voltage exceeds 1,000 volts.

Accordingly, the parts listed at Sl. No. 26 to 39 of Table I above, which are in the nature of contacts or terminals used in making electrical connections for power transmission, are squarely covered under Chapter Heading 8535. Therefore, these parts are appropriately classifiable under Heading 8535 of the First Schedule to the Customs Tariff Act, 1975, in terms of Note 2(a) to Section XVI of the said Act.

The relevant entries under CTH 8535 are reproduced below for reference:

Heading/Sub-heading/Tariff Item	**Dash**	**Description**
8535		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.
8535 10	-	Fuses:
8535 21	-	Automatic Circuit Breakers:
8535 29	--	Other
8535 30	-	Isolating switches and make-and-break switches:
8535 40	-	Lightning arresters, voltage limiters and surge suppressors :
8535 90	-	Other:
8535 90 10	---	Motor starters for AC motors
8535 90 20	---	Control gear and starters for DC motors
8535 90 30	---	Other control and switchgears
8535 90 40	---	Junction boxes
8535 90 90	---	Other

From the above tariff entries under heading 8535, it is clear that the parts listed at Sl. No. 26 to 39 of Table I above, are not specifically covered under any entry. Therefore, these parts listed Sl. No. 26 to 39 of Table I above, are appropriately classifiable under CTI 85359090 (Other) i.e. residual entry, of the First Schedule of the Customs Tariff Act, 1975, in accordance with Note 2(a) to Section XVI and the Explanatory Note to Chapter Heading 8535.

7. The concerned jurisdictional Commissionerate, i.e. NS-V, JNCH, has submitted that the parts listed at Sl. No. 1 to 25 are identifiable for use solely with Vacuum Circuit Breakers and are not in the nature of "parts of general use" as defined in Note 2 to Section XV. Accordingly, these are classifiable under CTH 8538, in terms of Note 2(b) to Section XVI.

Further, as regards the parts listed at Sl. No. 26 to 39, which are in the nature of contacts or terminals used in making electrical connections for power transmission, and are specifically designed to be fitted on the ends of electrical wiring to facilitate such connections, it has been submitted that these parts, being used in equipment where the operating voltage exceeds 1,000 volts, merit classification under CTH 8535 90 90.

I concur with the view expressed by the concerned jurisdictional Commissionerate.

8. The applicant, in their submission, has requested that, in view of the highly technical and sensitive nature of the information furnished in the application, the ruling and any related information may not be published so as to prevent unintended dissemination.

The Authority has duly considered the request in light of Regulation 27 of the Customs Authority for Advance Rulings Regulations, 2021, as amended vide Notification No. 63/2022-Customs (N.T.) dated 20.07.2022, which provides that:

> *"27. Publication of orders or advance rulings - Such of the orders or advance rulings of the Authority, as the Authority deems fit for publication in any authoritative report or the press, may be released for such publication on such terms and conditions as the Authority may specify.*
>
> *Provided that at the request of the applicant, the Authority may take necessary steps in order to protect commercially confidential information".*

Upon examination, it is observed that the ruling in the present case does not contain any technical data or proprietary information that is unique to the applicant. The parts of the Vacuum Circuit Breaker under consideration are made of copper metal and do not involve any distinctive technical design or commercially sensitive details.

Accordingly, I am of the view that the request for confidentiality does not warrant consideration in the present case, as the ruling does not reveal any sensitive or commercially confidential information requiring protection under Regulation 27. Therefore, the request to keep the ruling confidential is not accepted.

9. In view of the above facts and circumstances of the case, I reach to conclusion that the parts of Vacuum Circuit Breaker listed at Sl. No. 1 to 25 of Table I above, merit classification under CTH 8538 (*Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537*), more specifically under CTI 85389000 (*Other*) of the First Schedule of the Custom Tariff Act, 1975.

Further, the parts of Vacuum Circuit Breaker listed at Sl. No. 26 to 39 of Table I above, merit classification under CTH 8535 (*Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts*), more specifically under CTI 85359090 (*Other*), of the First Schedule of the Customs Tariff Act, 1975.

10. I rule accordingly.

3/9/25

(Prabhat K. Rameshwaram)
Customs Authority for Advance Rulings,
Mumbai.

सीमाशुल्क अग्रिम विनिर्णय प्राधिकारण, मुंबई
Customs Authority For Advance Rulings, Mumbai

F. No. CAAR/CUS/APPL/83/2025-O/o Commr-CAAR-Mumbai **Dated: 03.09.2025**

This copy is certified to be a true copy of the ruling and is sent to:

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8. Guard file.

(Vivek Dwivedi)
Dy. Commissioner & Secretary
Customs Authority for Advance Rulings,
Mumbai