
	<p style="text-align: center;"><b>सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण</b>  <b>Customs Authority for Advance Rulings</b>  <b>नवीन सीमाशुल्क भवन, बेलाई इस्टेट, मुंबई - ४०० ००१</b>  <b>New Custom House, Ballard Estate, Mumbai - 400 001</b>  <b>E-MAIL: cus-advrulings.mum@gov.in</b></p>	
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F.No. CAAR/CUS/APPL/99,100/2025 -O/oCommr-CAAR-Mumbai

दिनांक/Date: 17.10.2025

Ruling No. & date	CAAR/Mum/ARC/ 96-97 /2025-26 dated 17.10.2025
Issued by	Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	Tata Ficosa Automotive Systems Private Limited TACO House, V.G Damle Path, Off Law College Road, Erandwane, Pune-411004, Maharashtra Email: Vijay.Mishra@tataficosa.com
Concerned Commissionerate	<p>1. The Commissioner of Customs, NS-V, Jawaharlal Nehru Customs House, Nhava Sheva Taluka:Uran Dist. Raigad, Maharashtra – 400707</p> <p>2. The Commissioner of Customs (Import) Air Cargo Complex, Sahar, Andheri (E), Mumbai-400099</p>

#### ध्यान दीजिए/ N.B.:

- 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 28I of the Customs Act, 1962 is granted to the concerned free of charge.
- बोर्ड द्वारा प्राधिकृत कोई भी अधिकारी, अधिसूचना द्वारा या आवेदक प्राधिकरण द्वारा पारित किसी भी निर्णय या आदेश के खिलाफ ऐसे निर्णय वा आदेश के संचार की तारीख से 60 दिनों के भीतर क्षेत्राधिकार उच्च न्यायालय में अपील दायर कर सकता है।  
Any officer authorised by the Board, by notification or the applicant may file an appeal before the jurisdictional High Court of **concerned jurisdiction** against any ruling or order passed by the Authority, within 60 days from the date of the communication of such ruling or order.
- प्रधान आयुक्त या आयुक्त धारा 28KA की उप-धारा (1) के संदर्भ में अग्रिम निर्णय के खिलाफ अपील दायर करने के लिए अधिकृत होंगे।  
The Principal Commissioner or Commissioner shall be authorised to file appeal against the advance ruling in terms of sub-section (1) of section 28KA.
- 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.



5. 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**

1. Tata Ficosa Automotive Systems Private Limited (hereinafter referred to as "the applicant"), bearing IEC 0397093667 and having its registered office located at TACO House, V.G Damle Path, Off Law College Road, Erandwane, Pune-411004, Maharashtra has filed an application (CAAR-1) for advance ruling before the Customs Authority for Advance Rulings, Mumbai (CAAR in short). The said application was received in the secretariat of the CAAR, Mumbai on 16.05.2025 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 advance ruling on the issue of classification of various components for assembly of LVDS camera under CTH 85299090 of the First Schedule of the Customs Tariff Act, 1975 or otherwise.

2. The Applicant is a manufacturing company producing products for use in automobiles such as Parking Brake Systems, Gear Shifter Systems; various electronic products such as vision based Advanced Driver Assistance System ('ADAS') products (including Rear View Camera System, Surround View System, Driver Drowsiness System, Camera Monitoring System), Communication products (such as Antennas and Telematics), Command & Control products (such as Gear Shift Actuators, Gear Shifters and Park Brake Levers) and Electro-mobility products (like Battery Management Systems, Battery Pack assembly and associated products).

2.1 Pursuant to its business activities, the Company intends to undertake assembly, testing and installation of Low Voltage Differential Signaling ('LVDS') camera as part of its vision based ADAS products in the automobiles manufactured in India. ADAS systems use various sensors and cameras to monitor the vehicle's surroundings and assist the driver. LVDS cameras are integral to these systems due to their ability to transmit high-resolution video data quickly and reliably.

2.2 In accordance with the procurement and assembly plan for the LVDS camera in India, the Applicant would require importing the following components from its suppliers in China while the final component which inter alia includes PCBA would be procured domestically. The following components will be used for the assembly of LVDS camera:

- a. LVDS (HD) Camera Lens
- b. Back Housing (Aluminium Housing + Plastic Fakra Connector) of LVDS Camera
- c. Front Housing of LVDS Camera

2.3 The above components imported from China would be cleared in independent shipments, as the case may be, from Nhava Sheva Port, Mumbai (INNSA1)

#### **2.4. Product Details**

**2.4.1 LVDS (HD) Camera Lens:** LVDS (HD) camera lenses are integral to modern ADAS, providing high-resolution, reliable imaging capabilities essential for vehicle safety and automation.



- **Resolution:** Typically supports high-definition (HD) resolutions,
- **Optical Zoom:** Offers optical zoom capabilities
- **Field of View:** These lenses can have a wide field of view, which is essential for capturing comprehensive images in automotive applications.
- **Low Light Performance:** Equipped with technologies to enhance performance in low-light conditions, ensuring clear images even in challenging lighting
- **Auto Focus and Exposure:** Advanced auto-focus and autoexposure features to quickly and accurately adjust to changing environments.

2.4.2 The construction of LVDS (HD) camera lenses involves several key materials:

- **Optical Glass:** High-quality optical glass is used for the lens elements to ensure clear and accurate light transmission
- **Plastics:** Some lens elements and housing components may be made from high-grade plastics to reduce weight and cost
- **Metal Alloys:** Durable metal alloys, such as aluminum and stainless steel, are used for the lens barrel and other structural components to provide strength and durability



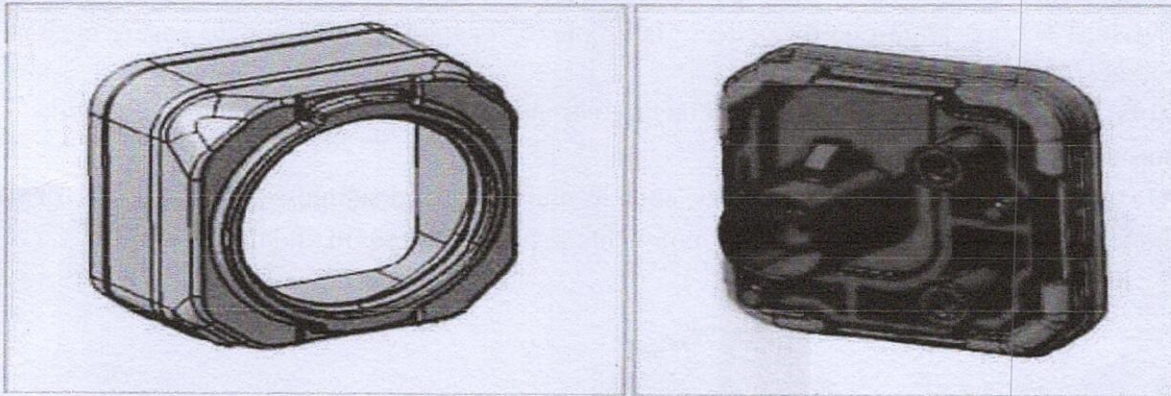
**2.4.3 Back Housing (Aluminium Housing+ Plastic Fakra Connector) of WDS Camera:** The combination of an Aluminium housing and a plastic FAKRA connector in the back housing of an LVDS camera ensures durability, reliable data transmission, and ease of installation. The back housing is designed to be compact and easy to install. The Aluminium housing is often anodized or coated to enhance its corrosion resistance and aesthetic appeal. The housing typically includes mounting points or brackets to secure the camera to the vehicle. These mounting points are designed to withstand the vibrations and shocks encountered during vehicle operation.

- **Aluminium Housing:**
  - **Material:** The main body of the back housing is made from Aluminium, which is known for its durability, lightweight properties, and excellent heat dissipation.
  - **Function:** The Aluminium housing provides a robust and protective enclosure for the camera's internal components, shielding them from physical damage, dust, and moisture. It also helps in dissipating heat generated by the camera, ensuring stable operation.

- EMC Shielding: Aluminium offers good electromagnetic compatibility (EMC) shielding, which is crucial for reducing interference from other electronic devices in the vehicle.

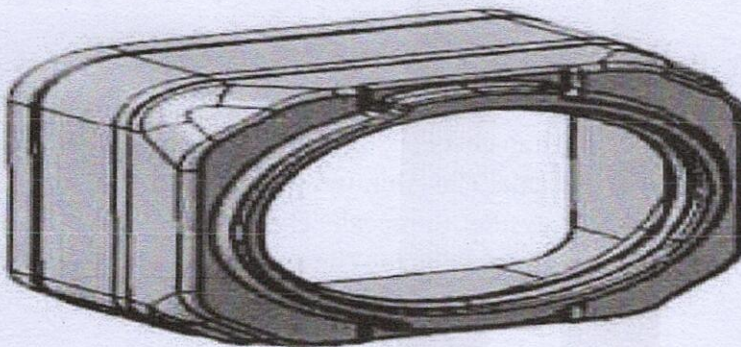
- **Plastic FAKRA Connector:**

- > Material: The FAKRA connector is typically made from highgrade plastic, which is durable and resistant to environmental factors such as temperature variations and vibrations
- > Function: FAKRA connectors are used to connect the camera to the vehicle's wiring system. They are designed to handle RF (radio frequency) signals, making them ideal for transmitting video data from the camera to the vehicle's ADAS system



**2.4.4 Front Housing of LVDS Camera:** The front housing of an LVDS camera is a crucial component that protects the camera's lens and sensor while ensuring optimal performance. It is a hollow shape of aluminium customized using aluminium impact extrusion process to hold the LVDS lens.

- **Function:** Encases the camera's internal components, providing structural integrity and protection from environmental factors like moisture, dust, and temperature variations.



### **3. Classification of imported components for assembly of LVDS camera in India under the Customs Tariff Act, 1975**

3.1 The goods imported into India are to be classified under the applicable Heading of the First Schedule to the Customs Tariff Act, 1975 (Customs Tariff).

3.2 The classification of goods under the Customs Tariff is governed by the principles as enumerated in the General Rules of Interpretation ('GRI') set out in the First Schedule to the Customs Tariff Act, 1975 (Tariff).

3.3 As per Rule 1 of the GRI, classification of the imported products 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 remaining Rules of the GRI.

3.4 in case of the Applicant, the components under consideration are LVDS (HD) Camera Lens, Back Housing (Aluminium Housing + Plastic Fakra Connector) of LVDS Camera and Front Housing of LVDS Camera which when combined along with domestic value addition forms a highly reliable and efficient LVDS camera system that significantly enhances the capabilities of ADAS in automobiles.

3.5 The Applicant has determined the classification of aforementioned imported parts of LVDS camera system under the Customs Tariff Item 85299090 basis a thorough understanding of the components involved product and its functions.

3.6 For the purpose of determination of classification of a given product, Rule 1 of GRI is of paramount importance which states that the titles of Sections, Chapters and Sub-Chapters are provided for ease of reference only; for legal purposes, classification is to be determined according to the terms of the headings and any relative Section or Chapter Notes.

3.7 In the above background, the Applicant hereby submits the basis of classification of the components imported for assembly of LVDS camera under the customs tariff item 85299090 as parts of LVDS camera in terms of the relevant Section Notes and Chapter Notes followed by the relevant explanatory notes.

3.8 For the purpose of assembling such LVDS camera in India and its incorporation in the ADAS of an automobile, the following imported components will be assembled together along with requisite domestic value addition (incorporation of PCBA):

- a. LVDS (HD) Camera Lens
- b. Back Housing (Aluminium Housing + Plastic Fakra Connector) of LVDS Camera
- c. Front Housing of LVDS Camera

3.8.1 As such, while the above components would be imported in separate shipments at different points in time, they identifiable as parts of the LVDS camera, as presented during its clearance at the port of import

3.8.2 Classification of imported components for assembly of LVDS camera in India as parts under CTH 8529. The imported components namely LVDS (HD) Camera Lens, Back Housing (Aluminium Housing Plastic Fakra Connector) of LVDS Camera and Front Housing are fit for assembly of a fully



functional LVDS Camera only. As such, these components, will be imported separately, at different points in time exhibit its nature as parts of LVDS camera (classifiable under CTH 8525). Therefore, to arrive at the classification of such parts of LVDS camera in terms of the Customs Tariff, we refer to the relevant terms of heading read with supporting Section Notes to Chapter 85.

3.8.3 In relation to Section Notes to Chapter 85, Note 2 to Section XVI provides rules for classification of parts of machines under Chapter 85 and inter alia states the following:

*"2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 8484, 8544, 8545, 8546 or 8547) 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 8409, 8431, 8448, 8466, 8473, 8487, 8503, 8522, 8529, 8538 and 8548) are in all cases to be classified in their respective headings;"*

3.8.4 In view of the above, it is required to peruse the respective heading i.e., CTH 8529 provided specifically for parts of LVDS camera classifiable under CTH 8525 goods under Chapter 85. Further, the WCO Explanatory notes to CTH 8525 states that "Subject to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), parts of the apparatus of this heading are classified in heading 85.29."

#### 4. Case Law:

4.1 Inference is drawn from M/s CETC Renewable Energy Technology (India) Private Limited Vs. Commissioner of Customs, CESTAT CHENNAI (Enclosed as Chennai (2023 (8) TMI 415 Exhibit-4) and ratified by the Hon'ble Supreme Court, where classification of Diffused Silicon Wafer / Blue Wafer imported for the manufacture of semiconductor device in India as parts of semiconductor under 8541 or as 'solar cells' under CTH 3818 basis essential character test was contended by the Revenue. The relevant extract is given below for ease of reference:

*There is no doubt that the imported item is a Diffused Silicon Wafer /Blue Wafer and will fall outside the ambit of CTH 3818. Those items which are more extensively worked by way of selective diffusion will fall in Heading 8541 as semi-conductors, and as per the facts available on record, through the diffusion process and doping which have taken place on the Wafer, the imported item is appropriately classifiable under CTH 8541.*

*It is also noteworthy here that CTH 8541 9000 deals with Parts of Semi-conductor devices. As per the scheme of arrangement of various Headings and Sub-Headings of CTH 8541, it is found that CTH 8541 deals with finished goods and also parts of semiconductor devices and covered under CTH 8541 90. There is no specific entry for an incomplete or an intermediate product. Though in a conventional sense, the imported Diffused Silicon Wafer is not a part of Solar Cell, for the purpose of classification, it has to be dealt as a product other than a finished Solar Cell. The imported item cannot be equated with a finished Solar Cell. A Solar Cell is manufactured from diffused Silicon Wafer and hence, the imported item is only a raw material or a base material or can be considered as a part or intermediate product for manufacture of Solar Cell. Considering the arrangement of Tariff, intermediate/semi-finished product is*



*equated as parts of semi-conductor devices and thus, the contention of the appellant that the same is classifiable under CTH 8541 9000 is acceptable.*

4.2 Reliance in relation to reference to HSN Explanatory Notes for classifying a product is placed on the decision of Hon'ble Supreme Court in *CCE v. Wood Craft Products Ltd. 1995 (77) E.L.T. 23/1995 taxmann.com 361(SC)*, in which it was held that in order to resolve a dispute on tariff classification, internationally accepted nomenclature emerging from HSN explanatory notes, is a safe guide for classification.

4.3 The above principle was also recognized in the following rulings of the Apex Court:

- CCE v. Bakelite Hylam Ltd. 1997 (91) E.L.T. 13/1997 taxmann.com 1311(SC)
- Collector of Customs v. Business Forms Ltd. 2002 (142) E.L.T. 18/2002 taxmann.com 1325(SC)
- Holostick India Ltd. v. CCE 2015 (318) E.L.T. 529/57 taxmann.com 321/51 GST 38/32 GSTR243(SC)

Considering the comprehensive reasoning provided above, the Applicant is of the bona fide view that the imported components for assembly of LVDS camera in India for use in automobiles could be classified as parts of LVDS camera under Customs Tariff Item 85299090 of the Customs Tariff Act, 1975.

#### **Port of Import and reply from concerned jurisdictional Commissionerate**

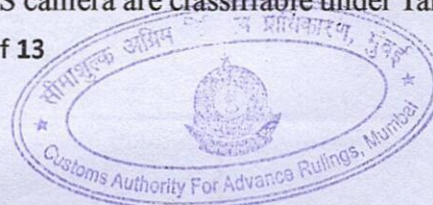
5. The applicant in their CAAR-1 indicated that they intend to import the subject goods i.e. Back Enclosure for C6 Version-1, Back Enclosure for C6 Version-2 and Front Enclosure for B6x of Wi-Fi receiver at the jurisdiction of Office of the Commissioner of Customs, NS V-Nhava Sheva, Mumbai Zone II and Commissioner of Customs (Import) ACC Sahar, Mumbai- Zone III. The Office of Commissioner of Customs (Import) ACC Sahar, Mumbai- Zone III. vide letter dated 25.06.2025 has submitted Component-Specific analysis :-

1. LVDS (HD) Camera Lens: - Classification: The lens is a critical component tailored for the LVDS camera, enabling its imaging function. As per Section XVI, Note 2, and the WCO Explanatory Notes to CTH 8529, parts designed solely or principally for cameras under CTH 8525 are classified under CTH 8529. As the lens is not an aerial or communication jamming equipment parts, it falls under 85299090 ("Other").

2. Back Housing (Aluminium Housing + Plastic Fakra Connector):- Classification: Both components are designed specifically for the LVDS camera. The aluminium housing encases and protects internal components, and the FAKRA connector ensures connectivity, both integral to the camera's function. As per Section XVI, Note 2, and WCO Explanatory Notes to CTH 8529, these are classified as parts under 85299090, as they are neither aeriels nor jamming equipment parts.

3. Front Housing of LVDS Camera:- Classification: Like the back housing, the front housing is a specialized component for the LVDS camera, providing structural and protective functions. It is classified under 85299090 as per Section XVI, Note 2, and WCO Explanatory Notes to CTH 8529.

Jurisdictional Commissionerate, NS-V, JNCH, Mumbai-II vide letter dated 29.07.2025 has submitted that (i): Components for assembly of LVDS camera are classifiable under Tariff Item 8529-



Parts suitable for use solely or principally with the apparatus of headings 8524-8528 (ii): No separate classification is required for this import.

### **Details of Hearing**

6.1 A hearing was held on 10.07.2025 at 03.00 PM. Mohammed Poonawala, Mehul Agarwal and Vijay Mishra, authorized representative on behalf of the applicant appeared for the hearing in online mode and reiterated the contention submitted with the application. They contended that the subject goods in the present case are LVDS (HD) camera lens, Back Housing of the LVDS Camera and Front Housing of LVDS Camera. They contended that these goods are to be used in camera assembly in automobiles falling under CTH 8525 under camera. As the CTH 8529 which cover parts suitable for use solely and principally with the apparatus of heading 8524-8528, the subject goods merit classification under 8529; more specifically under CTI 852599090. They relied upon section note 2 of section XVI of the Customs Tariff Act.

6.2 Nobody appeared for PH from the department side.

### **Discussion and findings**

7.1 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. I have also seen the response received from the concerned field jurisdictions. I proceed to pronounce a ruling on the basis of information available on record as well as existing legal framework.

7.2 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.

7.3 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.

7.4 The applicant submitted that LVDS (HD) Camera Lens, Back Housing (Aluminium Housing + Plastic Fakra Connector) of LVDS Camera and Front Housing of LVDS Camera which when combined along with domestic value addition forms a highly reliable and efficient LVDS camera system that significantly enhances the capabilities of ADAS in automobiles.

7.5 The Applicant would require importing the following components from its suppliers in China while the final component which inter alia includes PCBA would be procured domestically. The following components will be used for the assembly of LVDS camera:

- a. LVDS (HD) Camera Lens
- b. Back Housing (Aluminium Housing + Plastic Fakra Connector) of LVDS Camera
- c. Front Housing of LVDS Camera



The applicant submitted that CTH 8529 provided specifically for parts of LVDS camera classifiable under CTH 8525 goods under Chapter 85. Further, the WCO Explanatory notes to CTH 8525 states that "Subject to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), parts of the apparatus of this heading are classified in heading 85.29.

7.6 it is pertinent to note that, in order to substantiate classification of the imported components required for assembly of LVDS camera as parts thereof, we first substantiate the classification of LVDS camera below:

**Customs Tariff classification of LVDS camera:**

7.6.1 LVDS is a digital serial transmission scheme used for video transport from the camera to the electronic control unit ('ECU'). In relation to automobile applications, LVDS is used to interpret vehicle surroundings which employs computer vision algorithms to detect objects, lanes, and traffic signs, converting real-world visuals into actionable driver insights.

7.6.2 ADAS systems use various sensors and cameras to monitor the vehicle's surroundings and assist the driver. LVDS cameras are integral to these systems due to their ability to transmit high resolution video data quickly and reliably. The key features and applications are given below for ease of understanding:

- **High-Speed Data Transmission:** LVDS cameras can transmit large amounts of data at high speeds, which is crucial for real-time processing in ADAS applications
- **Low Power Consumption:** These cameras consume less power compared to other types of digital interfaces, making them suitable for automotive applications where power efficiency is important
- **Reduced EMI:** The differential signalling reduces electromagnetic interference, ensuring that the data transmitted is less susceptible to noise and signal degradation.

7.6.3 Basis product understanding as summarized above and application of Rule 1 of GRI, we refer to the relevant terms of CTH 8525 which inter alia cover digital and video camera recorders. The relevant extract of the Customs Tariff is reproduced below for ease of reference:

<b><i>Tariff Item</i></b>	<b><i>Description of goods</i></b>
852550	-Transmission apparatus:
85255010	--- Radio broadcast transmitter
85255020	---TV broadcast transmitter
85256000	-Transmission apparatus incorporating reception apparatus
85258100	-Television cameras, digital cameras and video camera recorders:
885258200	- - High-speed goods as specified in Subheading Note 1 to this Chapter
85258300	- - Other, radiation-hardened or radiation-tolerant goods as specified in Sub-heading Note 2 to this Chapter
85258900	- - Other, night vision goods as specified in Sub-heading Note 3 to this chapter



## (B) TELEVISION CAMERAS, DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS

This group covers cameras that capture images and convert them into an electronic signal that is:

1. transmitted as a video image to a location outside the camera for viewing or remote recording (i.e., television cameras); or
2. recorded in the camera as a still image or as a motion picture (i.e., digital cameras and video camera recorders).

In digital cameras and video camera recorders, images are recorded onto an internal storage device or onto media (e.g., magnetic tape, optical media, semiconductor media or other media of heading 85.23). They may include an analogue/digital converter (ADC) and an output terminal which provides the means to send images to units of automatic data processing machines, printers, televisions or other viewing machines. Some digital cameras and video camera recorders include input terminals so that they can internally record analogue or digital image files from such external machines. Generally, the cameras of this group are equipped with an optical viewfinder or a liquid crystal display (LCD), or both. Many cameras equipped with an LCD can employ the display both as a viewfinder when capturing images and as a screen for displaying images received from other sources or for reproducing images already recorded

Furthermore, the meaning of 'digital still image video camera' classifiable under CTH 8525 was ratified by the CBIC vide Circular No. 32/2007-Cus dated 10 September 2007 in relation to the applicability of exemption Notification No. 25/2005-Cus and Notification No. 21/2002-Cus dated 1 Mar 2005 to such goods. It was clarified that:

"The WCO has clearly outlined the features of the Digital Video Camera. Such cameras have been described as Digital cameras that capture light images converts them to digital electronic signals and then record such digital image data on internal or removal media (built-in memory or diskettes). These images can be reproduced by connecting the camera to a video monitor (or TV), an ADP machine, or by inserting the media in the ADP machine. This type of digital cameras can produce both video signals...."

7.6.4 In view of the above clarification on the ambit of 'digital still image video camera', it may be noted that the LVDS camera essentially being a digital still image video camera based on the LVDS technology (which enables its function of interpreting real time vehicle surrounding), captures the images and converts them into electronic signals as part of the safety and advanced driver assistance systems in a vehicle. Therefore, such LVDS camera can be classified under the CTH 8525 and more specifically under 85258900—Other.

7.7 Now I proceed with the classification of the subject goods. The applicant contended that the classification of imported components for assembly of LVDS camera in India as parts under CTH 8529. The imported components namely LVDS (HD) Camera Lens, Back Housing (Aluminium Housing Plastic Fakra Connector) of LVDS Camera and Front Housing are fit for assembly of a fully functional LVDS Camera only. As such, these components, will be imported separately, at different points in time exhibit its nature as parts of LVDS camera (classifiable under CTH 8525). Therefore,



to arrive at the classification of such parts of LVDS camera in terms of the Customs Tariff, we refer to the relevant terms of heading read with supporting Section Notes to Chapter 85.

7.7.1 In relation to Section Notes to Chapter 85, Note 2 to Section XVI provides rules for classification of parts of machines under Chapter 85 and inter alia states the following:

2. *Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 8484, 8544, 8545, 8546 or 8547) 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 8409, 8431, 8448, 8466, 8473, 8487, 8503, 8522, 8529, 8538 and 8548) 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.*

*[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 heading 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.

7.7.2 In view of the above, it is required to peruse the respective heading i.e., CTH 8529 provided specifically for parts of LVDS camera classifiable under CTH 8525 goods under Chapter 85. Further, the WCO Explanatory notes to CTH 8525 states that "Subject to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), parts of the apparatus of this heading are classified in heading 85.29."

7.7.3 Further, the explanatory notes to Section XVI in relation to classification of parts under Chapter 85 states that

*"In general, parts which are suitable for use solely or principally with particular machines or apparatus (including those of heading 84.79 or heading 85.43), or with a group of machines or apparatus falling in the same heading, are classified in the same heading as those machines or apparatus subject, of course, to the exclusions mentioned in Part (1) above. Separate headings are, however, provided for:*

*A. Parts of the engines of heading 84.07 or 84.08 (heading 84.09)*

*B. Parts of the machinery of headings 84.25 to 84.30 (heading 84.31)*

*C. Parts of the textile machines of headings 84.44 to 84.47 (heading 84.48)*



*D. Parts of the machines of headings 84.56 to 84.65 (heading 84.66)*

*E. Parts of the office machines of headings 84.70 to 84.72 (heading 84.73)*

*F. Parts of the machines of heading 85.01 or 85.02 (heading 85.03)*

*G. Parts of apparatus of headings 85.19 or 85.21 (heading 85.22)*

*H. Parts of apparatus of headings 85.25 to 85.28 (heading 85.29).*

7.7.4 Basis above, we refer to CTH 8529 which inter alia specifically covers parts suitable for use with apparatus of CTH 8525. The relevant extract of the CTH under the Customs Tariff is reproduced below for ease of reference:

Tariff Item	Description of Goods
8529	<i>PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8524 TO 8528</i>
852910	<i>- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:</i>
.....	.....
852990	<i>- Other:</i>
85299010	<i>--- For communication jamming equipment</i>
<b>85299090</b>	<b>-- Other</b>

7.7.5 On conjoint reading of the Section notes to Chapter 85, relevant terms of the heading there under and explanatory notes, it is observed that the components under consideration being tailor-made parts for assembly of a LVDS camera classifiable under CTH 8525, could be classified as parts of LVDS camera under CTH 8529 and more specifically under 85299090---Other'.

7.7.6 Further, the Jurisdictional Authorities in their response made- relied upon the provisions of Section XVI, Note 2; and the WCO Explanatory Notes to CTH 8529, and proposed that the components for assembly of LVDS camera are classifiable under Tariff Heading 8529- Parts, being suitable for use solely or principally with the apparatus of headings 8524-8528, which I concur.

7.7.7 However, if the parts imported proved to the satisfaction that together under the same invoice/consignment, they constitute LVDS camera either completely or incompletely, having the essential character of LVDS camera, in terms of 2(a) of GRI, then said parts could be classified under the heading appropriate to classify the finished LVDS camera under CTH 8525.

8. On the basis of foregoing discussions and findings, I reach to conclusion that:

*The subject goods i.e. LVDS (HD) Camera Lens, Back Housing (Aluminium Housing + Plastic Fakra Connector) of LVDS Camera and Front Housing of LVDS Camera are parts for assembly of a LVDS camera classifiable under CTH 8525, classifiable as parts of LVDS camera under CTH 8529 and more specifically under 85299090---Other.*

9. I rule accordingly.

*Prabhat K. Rameshwaram*  
13/10/15

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



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

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9. Guard file.

  
**(Vivek Dwivedi)**

Dy. Commissioner & Secretary  
Customs Authority for Advance Rulings,  
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