



# Central Board of Indirect Taxes & Customs

Department of Revenue, Ministry of Finance, Government of India



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Circular No.548/44/2000-CX

F.No.154/24/99-CX.4

New Delhi, the 13thSeptember, 2000.

#### Sub: Central Excise - Classification of Plastic/Steel/Aluminium Grills used in air conditioners - Regarding.

The matter relating to classification of plastic grills used in air conditioners was earlier examined by the Board and by issue of circular No.121/32/95 dated 2.5.1995 it was clarified that plastic grills used in air conditioners are identifiable parts of air conditioners and are more appropriately classifiable under heading 84.15 of Central Excise Tariff. The same ratio was made applicable to steel and aluminium grills used in air conditioners vide circular No.227/61/96 dated 4.7.96.

2. A doubt has now been raised whether the instructions contained in Board's circular dated 2.5.95 and 4.7.96 apply to the grills used in air conditioners of package type or split type or even other grills used for air circulation, e.g. ventilation system, car parking, industrial shed and in general air conditioning machine/system.

3. The matter has been further examined by Board and it is hereby clarified that the circulars dated 2.5.95 and 4.7.96 do not restrict themselves to the grills specially designed for use as parts of air conditioners of package or split type. It is also not intended to so classify all grills [other than those which are classifiable as parts of air conditioners (package/split type)], as it is understood that grills are also being manufactured for multi-purpose use. If the grills manufactured are suitable for use solely or principally with an air conditioning machine/system which is held excisable and dutiable under Chapter heading 84.15, then such grills also will merit classification under chapter heading 84.15 and chargeable to duty accordingly. However, the general purpose grills would merit classification under the respective Chapters 39, 73 or 76 etc. as the case may be, depending upon the constituent materials.

4. Trade and field formations may be informed accordingly.

5. Hindi version will follow.

Yours faithfully.

(S.C. Bhatia)

Under Secretary to the Govt. of India.

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