



मुख्य-आयुक्त का कार्यालय (सीमा शुल्क), गुजरात क्षेत्र
**OFFICE OF THE CHIEF COMMISSIONER OF
 CUSTOMS, GUJARAT ZONE**
CONVENOR, NAC 4/4A METAL PRODUCTS

“कस्टम हाउस”, द्वितीय तल, अखिल भारतीय रेडियो के पास,
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DATE: 12-08-2026

OFFICE ORDER

Subject: Constitution of Committee for examination of the issue raised by SAMA regarding alleged mis-declaration of Tinned Copper Interconnect (“PV Ribbon”) imported from China under CTH 7409 31 00 for availing APTA concessional duty benefits – reg.

Kindly refer to the NAC (Metal Products – FAG-4/4A) Sectoral Outreach Meeting held on 10.08.2026 under the chairmanship of the Convenor, NAC (Metal Products), wherein various issues relating to the sectoral concerns raised by the trade were deliberated upon.

2. During the meeting, the issue raised by the Solar Ancillary Manufacturers Association (SAMA) regarding alleged mis-declaration of Tinned Copper Interconnect (“PV Ribbon”) under CTH 7409 31 00 for availing concessional rate of duty under APTA in respect of goods originating from China was deliberated upon. It was decided that the matter may be examined in detail with reference to the **classification of the goods, relevant technical characteristics, past clearances and revenue implications, wherever applicable**, and suitable recommendations may be furnished for deciding the further course of action in the matter. Accordingly, it was decided to constitute a Committee for detailed examination of the issue.

3. Accordingly, in exercise of the powers vested in the Convenor, NAC (Metal Products – FAG-4/4A), a Committee comprising the following members is hereby constituted:

- a. **Principal Commissioner of Customs, Kolkata- Chairperson**
- b. **Commissioner of Customs, Nhava Sheva-III- Member**
- c. **Commissioner of Customs, Chennai Import Commissionerate- Member**
- d. **Commissioner of Customs, Patparganj, Delhi Commissionerate-Member**
- e. **Commissioner of Customs, Ahmedabad- Member**

4. The Committee shall function under the overall supervision and guidance of the Chairperson, i.e. Principal Commissioner of Customs, Kolkata, and shall examine the issue of alleged mis-declaration of Tinned Copper Interconnect (“PV Ribbon”) imported from China under CTH 7409 31 00 for availing APTA concessional duty benefits, with the following Terms of Reference:

- i. To examine the **appropriate classification** of the subject goods with reference to their composition, physical form, dimensions, manufacturing process and other

- relevant technical characteristics;
- ii. To examine the applicability of **CTH 7409 31 00**, particularly with reference to the distinction between copper-tin base alloys and refined copper having tin/solder coating;
 - iii. To examine **past import clearances**, particularly China-origin consignments declared under CTH 7409 31 00 with availment of APTA benefit, and assess the **revenue implications, wherever applicable**; and
 - iv. To furnish **consolidated findings and suitable recommendations** regarding the further course of action in the matter, including any systemic/risk-based measures considered necessary.

5. The Committee shall furnish its **findings and recommendations within 15 days** from the date of issuance of this Office Order, so as to enable further examination of the matter at the appropriate level.

6. The Committee may, wherever considered necessary, seek clarification, technical information or any other assistance from SAMA or elsewhere as may be deemed necessary, in the course of examination of the matter. The Committee may also obtain such additional information/data from the concerned field formations or other offices as may be considered necessary for comprehensive examination of the issue.

7. This issues with the approval of the Chief Commissioner of Customs, Ahmedabad Zone, Convenor, NAC (Metal Products).

(Jos Francis Vithayathil)
Assistant Commissioner

Copy to:

1. The Under Secretary, Customs IV, CBIC, New Delhi.
2. All Nodal Pr. Commissioner/Commissioner of NAC - 4 & 4A Metal Products;
3. The Joint Director, DGTS, Ahmedabad;
4. The Joint Director, NCTC, Mumbai.