

	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	
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F.No. CAAR/CUS/APPL/143/2024 - O/o Commr-CAAR-Mumbai

दिनांक/Date :05.05.2025

Ruling No. & date	CAAR/Mum/ARC/13/2025-26 dated 05.05.2025
Issued by	Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	M/s. Gurmat Impex and Shipping Services R. No. 315, 3 rd Flr, C-Wing, Antop Hill, Warehouse Complex, VIT College Road, Wadala – E, Mumbai (M.S), Pin – 400 037 Email – gurmat.impex@gmail.com
Concerned Commissionerate	The Principal Commissioner of Customs, NS-V, Mumbai Customs Zone – II, Jawahar Lal Nehru Custom House, Nhava Sheva, Dist. – Raigad, Maharashtra - 400707 Email- commr-ns5@gov.in

ध्यान दीजिए/ N.B.:

- सीमा शुल्क अधिनियम, 1962 की धारा 281 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 281 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 28-1 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 - 1 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.
- 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. M/s. Gurmat Impex and Shipping Services (IEC No. 0311044841) (hereinafter referred as "The Applicant") filed an application for advance ruling in the Office of Secretary, Customs Authority for Advance Ruling, Mumbai. The said application was received in the secretariat of the CAAR, Mumbai on 06.11.2024, along with its enclosures in terms of Section 28H (I) of the Customs Act, 1962 (hereinafter referred to as the 'Act'). Further, the applicant submitted the revised CAAR application vide email dated 08.01.2025 in the secretariat of the CAAR, Mumbai. The applicant is seeking advance ruling regarding classification of Timber Steel (Combination of Galvanized Steel+ Laminated Veneered Lumbar+ Plastic Cover).

2. Submission by the Applicant:

2.1 The applicant (M/s. Gurmat Impex and Shipping Services) is a proprietorship Firm holding a valid import-export code number 0311044841 issued by the Office of the Director General of Foreign Trade in terms of the provision of Section 7 of the Foreign Trade Development & Regulation Act, 1992. The applicant seeking an Advance Ruling under Section 28H of the Customs Act, 1962 is covered by the definition of 'applicant' as per Section 28E (c) of Customs Act, 1962.

2.2 The applicant submitted that the composition of the goods i.e. Timber Steel in terms of weight consists of

- i. Galvanized Steel – 75-80%
- ii. Laminated Veneered Lumbar – 20-25%
- iii. Plastic Cover – 2-3%

2.3 The applicant further submitted that Timber Steel is used exclusively for shuttering of concrete construction work also known as formwork. The Applicant submitted that Timber Steel is used exclusively for formwork and submitted a leaflet of domestic manufacturer All Marc Industries to substantiate their point. They further submitted that the formwork has been defined as "Total system of support of freshly placed concrete, including the mold or sheathing that contacts the concrete and all supporting members, hardware and necessary bracing". Thus, it is only a temporary mould till the concrete gains sufficient strength to carry its self-load. They further submitted that currently the formwork accounts for 40% to 60% of all construction costs for tall building or infrastructure projects. Hence, new and efficient materials are constantly researched to reduce environmental impact and drive economies.

2.4 The applicant further submitted that the subject goods are being classified under CTI 73269090 by the Manufacturers. HS Code 732690 covers all type of Iron or Steel Articles obtained by punching other than articles included in preceding headings of the Chapter or Covered by Note 1 to Section XV or included in Chapter 82 or 83 or elsewhere in the harmonized tariff. The applicant further submitted that HS Code 730840 covers equipment for shuttering – such structures some times incorporate products of other heading such as panels of woven wire or expanded metal; HS Code 441840 covers shuttering for concrete construction work including Assembled and HS Code 848060 covers moulds for mineral material i.e. concrete, cement.

3. Applicants Interpretation of Law/Facts:

3.1 The applicant submitted that the question is about classification of this i.e. Timber Steel Composite goods. They submitted that as per General Rules for Interpretation (GIR) Rule 2(b) "Any reference to in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to



goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3." They further submitted that Mixtures being preparations described as such in a section or Chapter or in a Heading Text are to be classified under provision of Rule 1. They further submitted that as per GIR Rule 3 "When by application of Rule 2 (b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:

(a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable."

3.2 The applicant submitted that the essential character is determined by the nature of the material, its bulk, weight or value or by the role of a constituent material in relation to the use of the goods. They further submitted that the main ingredients in the composite goods are steel and timber. Traditionally only timber and later plywood or only steel was used for formwork. However, due to the absorption of moisture 100% timber would disfigure, warp or bend in 40-50 repeat uses, hence it was replaced by plywood. Plywood had an inherent problem of time taken for de-shuttering as shuttering is only a temporary support. Steel formwork offers increased repetition however it is heavy to handle and has a heavy initial cost. To take advantage of the low cost of timber and also, its lesser weight in comparison to steel, timber steel with plastic has been invented. The product can offer 300-400 repetitions as timber steel does not become part of the structure, but only provides the support for concrete to become set.

3.3 The applicant further submitted that there is specific classification under CTH 441840 – shuttering for concrete construction work. Goods cannot be classified here as timber / lumbar forms only 20-25% of both weight and value of the composite article, and it would refer to a part only of the composite material. The applicant further submitted that Heading 730840-Steel Equipment for shuttering cannot be used as it would also refer to a part only of the composite material. Heading 848060 covers Moulds for mineral materials, specifically moulds for moulding concrete, cement goods like walls, floor or roof slabs including prefabricated construction elements or reinforced or prestressed concrete for window frames etc.

3.4 The applicant further submitted that as per GIR 3(c), "when goods cannot be classified by reference to (a) or (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration" Heading 848060 is last amongst the heading referring to part of goods at 441840 or 730840, hence should be considered most appropriate to the goods to which it is most akin. Hence, the applicant submitted that Heading 848060 should be considered.

4. Port of Import and reply from Jurisdictional Commissionerate

4.1 The applicant in their CAAR-I indicated that they intend to import the subject goods i.e. Timber Steel at the jurisdiction of office of the Pr. Commissioner of Customs, NS-V, JNCII, Nhava



Sheva, Tal-Uran, District: Raigad, Maharashtra- 400707. In terms of Provisions of the Section 28-1(1) of the Customs Act, 1962 read with the Sub-regulation No. (7) of the Regulation No. 8 of the Customs Authority for Advance Rulings Regulations, 2021, the application was forwarded to the office of the Pr. Commissioner of Customs, NS-V, JNCH, Nhava Sheva, Tal-Uran, District: Raigad, Maharashtra- 400707 on 09.01.2025 as indicated by the applicant at Sr. No. 13 of their CAAR-1 Forms calling upon them to furnish the relevant records with comments, if any, in respect of the said application. Further reminders were also issued on 07.02.2025, 21.03.2025 and 09.04.2025, however, no reply was received from the concerned commissionerate.

5. Records of Personal Hearing

5.1 A personal hearing was held on 09.01.2025 at 3:00 PM in the office of the CAAR, Mumbai. Shri Rajesh Gosalia – Proprietor and Shri Jignesh Chowatia - representative appeared for the hearing on behalf of the applicant and reiterated the contention of the applicant filed with the application. They further stated that the subject goods are Timber – Steel made of galvanized steel – 75-80%, Laminated Veneered Lumber – 20-25% and Plastic Cover 2-3%. The subject goods are used as “Construction Formwork” exclusively for shuttering of concrete. They submitted that there may be some competent heading viz. 73084000, 84806000 and 73269090 but the said goods merit classification under CTI 84806000 as mould for mineral material and relied upon GRI 3(c) of Rules of Interpretation. It was specifically asked to provide the following data/information regarding the subject goods:-

- (i) Constituent Material by %age
- (ii) Pricing of the Constituting materials used in the production
- (iii) Weight of the Constituting materials in %age & Volume

They sought a time of a couple of days to give written reply which was permitted.

Nobody appeared from the department for the PH.

6. Additional Submissions by the Applicant

6.1 The applicant vide its letter dated 14.01.2025 made additional submissions wherein they stated that they are not related to the current importers of the product under the name and style of Stimber. They further stated that they intend to import the same and hence they have filed for Advance Ruling in the subject matter. They further submitted the composition of the product, the same is as under:

Composition and Volumes:

- a. Weight of material -36 % plastic coated wooden LVL, 64% steel
- b. Volume of each material- Total Volume of 1 meter is 0.0035cbm
 - i. Volume of wooden plastic LVL is about 0.003cbm or 85.71% of total volume
 - ii. Volume of steel is about 0.0005cbm or 14.29% of total volume

6.2 They further submitted that the product “Mould for Mineral materials” consists of two essential parts namely,

- a. The inner mould part, namely the part facing the concrete which can consist of any material like plywood, aluminum, steel, pvc, or reinforced plastics.
- b. The exterior part of the mould



They further submitted that they desire to import this exterior part of the mould and the same is sold under the trademark "Stimber" as it consists of both timber and steel. Thus, as per the construction of the mould, Stimber would be essential part of mould, having been specifically designed for this purpose to be used for shuttering, they further submitted that currently plywood is added to the Stimber in india to design the mould. They further submitted that 'Mould' had been defined as a frame or hollow container used to shape concrete into a definite form. The wet concrete poured in the mould (it touches the inner part of the mould, namely plywood or aluminum etc) sets and hardens retaining the shape of the mould. Even the Bureau of Indian Standards have published IS 14687: 1999- Falsework for concrete structure- guidelines (world over it is known as Formwork). Relevant paras of the same are reproduced as under:

Clause 4- Requirement of Falsework,

Para 4.2 "Rigidity and Deflection"

"Falsework shall be rigid enough so that the deflection under the dead load and live loads and forces caused by ramming and vibration of concrete and other incidental loads imposed on it during and after casting of concrete are will within permissible limits. The rigidity can be achieved by suitable number of ties and braces. Screw jacks or hardboard wedges, where required shall be provided to control the falsework settlement.

Para 4.3- Strength and Stability

The falsework shall be of adequate strength and so detailed as to withstand all anticipated loads including lateral loads, vibrations and small accidental loads.

Clause 5 "Falsework may be fabricated at site, or partially or wholly prefabricated"

The applicant submitted that their falsework gets assembled at site and is not prefabricated. The applicant further submitted that all of the above, show the importance of the Stimber-the exterior parts, in taking the loads while plywood- the inner part of the mould gives it the marble finish required.

6.3 The applicant submitted that since 84806000 covers only complete mould and there is no HSN for parts under 8480, they are proposing classification under chapter 8487 which is for machinery parts, not containing electrical connectors, insulators, coils, contacts or the electrical features, not specified or included elsewhere in this chapter, namely 84879000 which is OTHERS category. Moreover, where aluminum formwork structure and its accessories (which form the inner part of mould) were classified by the importers under 76109010 as structure, settlement commissioner vide file no. C-4026/CUS/2021-SC(PB) and S.A. no. 5926/2021 dated 09.09.2021 disposed of the DRI show cause by accepting classification as 84806000 (mould for mineral materials)and not as articles of aluminum, even when aluminium formwork structure cannot be used solely to construct the mould at the construction site-without the outer part of the mould.

6.4 The applicant vide email dated 21.03.2025 submitted pdf copy of catalogue of the product STimber of Wallgreens, Order-In-Assessment dated 23.12.2024 issued to SKM Steel Ltd. for product "Combination of Steel & Laminated Veneered Lumber for Concrete Shuttering Formwork" classifying the same under Heading 7326 and a copy of Appeal filed against the above said order of assessment.



7. Discussions and Findings

7.1 I have considered all the materials placed before me in respect of the classification of subject goods. I have gone through the submissions made by the applicant during the personal hearing as well as additional submissions made by them. Therefore, I proceed to pronounce a ruling on the basis of information available on record as well as existing legal framework.

7.2 The applicant has sought advance ruling in respect of the classification of a composite product 'Timber Steel' consisting of Galvanized Steel, Laminated Veneer Lumber and Plastic Cover which would be used exclusively for Shuttering of Concrete Construction work also known as Formwork.

7.3 At the outset, I find that the issue raised at the Sr. No. 08 in the CAAR-1 form is squarely covered under Section 28H(2) of the Customs Act, 1962 being a matter related to the classification of goods.

7.4 The applicant submitted that the product i.e. Timber Steel is a composite product consisting of 75-80% Galvanized Steel, 20-25% Laminated Veneer Lumber and 2-3% Plastic Cover by weight which would be used exclusively for Shuttering of Concrete Construction work also known as Formwork.

7.5 Before deciding on the issue, let me deliberate on the legal framework prescribed in Customs Tariff Act, 1975, Chapter/Section notes along with HSN explanatory notes. Classification of goods in the Harmonized System of Nomenclature (HSN) is governed by the General Rules for the Interpretations. Rule 1 of the General Rules for the Interpretation of the Import Tariff to the Customs Tariff Act, 1975 stipulate that for legal purposes, the classification of the import item shall be determined according to the terms of the headings and any relative Section or Chapter Notes.

7.6 In this case, there are 5 competing headings as put forward by the applicant itself i.e. 4418, 7308, 7326, 8480 and 8487 where this composite product i.e. Timber Steel can be classified. Before going into the nitty-gritty of the matter, let's have a look at the Heading Text of the above mentioned Six Headings.

Sr. No.	Tariff Heading	Heading Text	Relevant Sub-Heading	Relevant Sub-Heading Text
1.	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes (+),	441840	Shuttering for Concrete Constructional Work
2.	7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	730840	Equipment for scaffolding, shuttering, propping or pit-propping
3.	7326	Other articles of iron or steel	732690	Other
4.	8480	Moulding boxes for metal foundry; mould bases; moulding patterns;	848060	Moulds for mineral materials

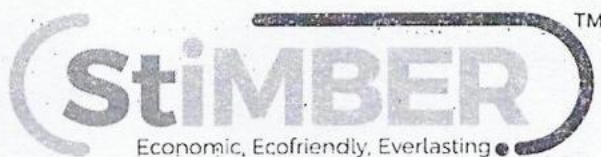


		moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics		
5.	8487	Machines parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter	848790	Other

7.7 Before deciding the issue of the classification of the product, I find it essential to understand and analyse the product in terms of its composition, its uses, dominant material, utility and essential character. I also find it prudent to analyse and understand various terms used in the application as well as in Tariff Headings such as Shuttering, Falsework, Formwork, Mould etc. to understand the relationship and utility of the product vis-à-vis Shuttering, Falsework, Formwork, Mould etc. and to find an answer whether the product under consideration merits classification as a mould or part of mould; or as a shuttering equipment; or as other article of steels.

7.8 Based on the literature provided and the data available on the open source, I find that the subject goods are a composite product made of Galvanized steel, Laminated Veneer Lumber and Plastic cover having a Commercial name as 'StiMBER' or 'Steel Timber'.

7.8.1 I find that in the Brochure of Waigreens company submitted by the applicant, the product 'StiMBER' is mentioned as a unique concept utilising the combined strengths of steel and timber bound together with application in construction formwork. It is further claimed that it is more sustainable compared to substitutes; have higher repetitions which results in lower cost per usage; is made of galvanized steel making it corrosion resistant and have greater strength; is designed for higher safety on work sites; is lightweight and easy to install by nailing to panels.



(StiMBER) is a unique concept utilising the combined strengths of steel and timber bound together with application in construction formwork.



More Sustainable
compared to
substitutes



Higher repetitions
result in lower cost
per usage



Galvanised hence
corrosion resistant
& greater strength



Designed for
Higher Safety
on work sites

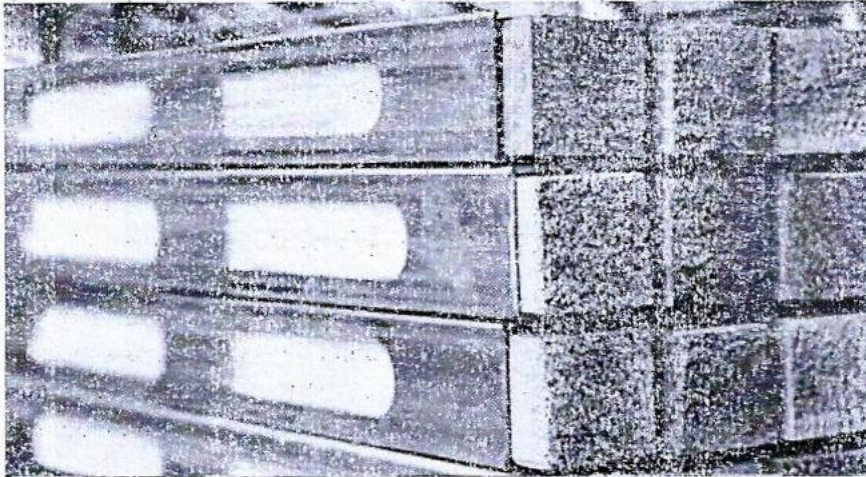


Light weight,
easy to install by
nailing to panels

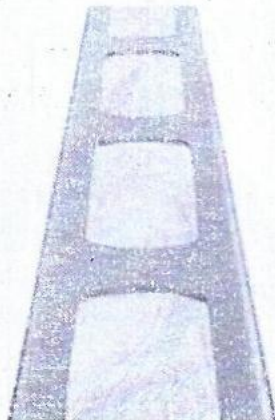
7.8.2 The brochure further mentions that J70 StiMBER is an accessory that creates a synergy between steel and timber to make a mould forecasting a wall, column and slab formwork. It is a



galvanised steel tube with punched holes and timber inserted inside. This accessory acts as an asset to construction companies due to its high repetitions and ease of usage. The image of the product given in brochure is as under:



7.8.3 Further, I find that there are other manufacturers as well who are also manufacturing similar composite products for use in construction formwork. One such manufacturer is AllMarc Industries which manufactures similar Composite product i.e. Steel Timber. AllMarc Industries on its website for Steel Timber Composite product ([Formwork Beams | Building Formwork | Allmarc](#)) mentions that the product is essentially a Steel Timber battens with a full-length steel cover, enhancing reusability up to 250 times. This innovative blend of steel and timber integrates seamlessly with conventional formwork systems, requiring no extra accessories for easy installation. It further mentions that the Steel Timber is widely used in wall and column formwork, capable of handling concrete pressures up to 60kN/m. The image of the product taken from the website, which is similar to product under consideration, is as under:



Further, the post put up by AllMarc Industries on Social Media Website for promotion of the product are as under:





INTRODUCING

STEEL TIMBER

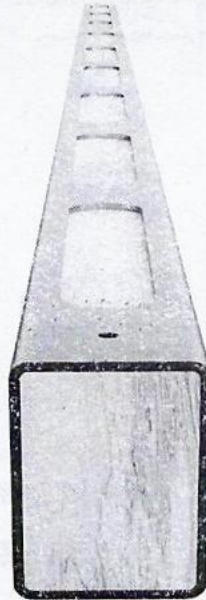
Secondary Beam featuring YST 210 steel & 2mm thickness
for heightened strength, durability & corrosion resistance

Increased Repetition to 250 Times
slashes usage costs significantly

Premium Quality Wood
from Germany, Australia, and New Zealand

Hot-dipped Galvanized
for enduring protection against corrosion

Superior Salvage Value
at the end of its useful life



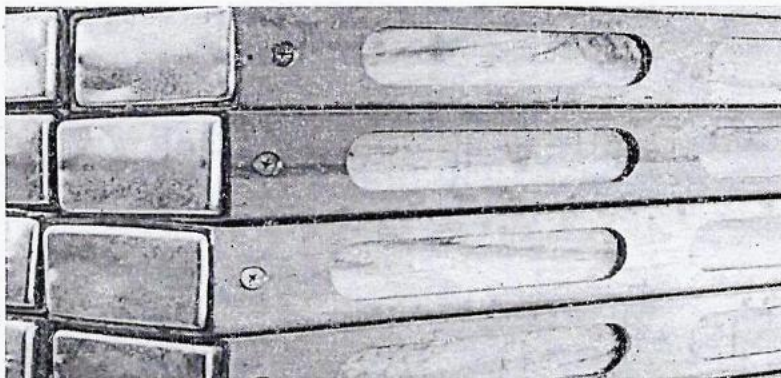
Specifications

- Size: 1.2m, 1.5m, 1.8m, 2.4m
- Moment (M): 2 kN.m
- Shear Force (Fs): 5 kN
- Flexural Rigidity (EI): 54 kNm²
- Weight: 4.4 kg/m
- Section Dimensions: 70 mm (H) x 50mm (W)

Tested & Certified
by IIT Chennai



7.8.4 I further find that there is another manufacturer namely, Tirupati Group, which is also into manufacturing of similar products i.e. Steel Timber Composite product. Tirupati Group on its website ([Steel Timber :: Tirupati Group](#)) states that steel timber combines the strength of steel with the versatility of wood, making it perfect for demanding industrial applications. This unique product offers enhanced durability and structural integrity, suitable for a wide range of uses in construction and manufacturing. It is further stated on the website that this product offers the best of both worlds – the durability of steel and the workability of timber, providing unmatched performance in challenging environments. This innovative product is designed to withstand heavy loads and harsh conditions, making it a reliable choice for toughest projects and can be used in various industries and applications, including Construction, Infrastructure Development etc. The image of the product taken from the website of Tirupati Group is as under:



7.8.5 From the above, I find that the Composite Product 'Steel Timber' or 'StiMBER' is essentially a galvanised steel tube having rectangular cross-section with punched holes and timber inserted inside. I further find that in this composite product, the outer shell is a robust steel body that provides structural integrity and load-bearing capacity, while the inner timber component serves to reduce weight and cost. The product is designed for use as reusable formwork (shuttering) in construction, where concrete is poured into the form to shape structural elements like columns, walls, and beams. Further, I find that in this composite product, Steel is a dominant material in terms of both weight and value whereas Timber is dominant material by volume. The composite product is primarily used in Temporary Formwork / Shuttering for concrete construction and is specifically designed for repeated use as a formwork system in construction projects.

7.9 Now, to find an answer whether the product under consideration merits classification as a mould or part of mould; or as a shuttering equipment; or as other article of steels, I find it essential to examine the terminology used in the application while describing the product such as Formwork, Falsework etc. and also terminologies such as Shuttering, Mould etc. used in the probable tariff heading listed above.

7.9.1 Shuttering

- It is a part of formwork, or you may call it as derivative of formwork. Shuttering is a vertical temporary arrangement which is arranged to bring concrete in a desired shape. (Difference between Scaffolding, Formwork, Shuttering, Centering, Staging)
- Shuttering is a temporary structure or mold used to hold freshly poured concrete in place while it cures. Think of it as the "container" that helps shape concrete until it solidifies. (What Is The Difference Between Shuttering And Formwork?)
- Shuttering, also known as formwork, is a process of providing support to wet concrete until it sets and attains adequate strength to carry its self-weight. Essentially, the process involves creating temporary moulds of wood or steel in which the concrete will be poured. Once the concrete sets and hardens, the formwork may be removed. (<https://www.jkcement.com/blog/basics-of-cement/what-is-shuttering-in-construction/>)

7.9.2 Formwork

- **Formwork** is molds into which concrete or similar materials are either precast or cast-in-place. In the context of concrete construction, the falsework supports the **shuttering** molds. In specialty applications formwork may be permanently incorporated into the final structure, adding insulation or helping reinforce the finished structure. (Formwork - Wikipedia)
- Formwork is a term that refers to temporary or permanent moulds that are used to pour concrete or other comparable materials. The shuttering moulds are supported by the falsework in concrete construction. When concrete is poured into moulds known as formworks, it retains its position. When the moulds are removed, a solid structure will be visible. Shuttering or formwork is the term for the complete process. (Types of Formwork used in Concrete Construction - Civil Engineering Portal)
- It is a temporary structure which is used as a mould to pour the concrete. It is a vertical or horizontal arrangement made to keep concrete in position until it gains strength & shape. (Difference between Scaffolding, Formwork, Shuttering, Centering, Staging)
- The formwork is an important component in the construction which is a temporary or permanent mold for a structure in which fresh concrete is poured only to harden subsequently. (Construction Of Formwork For Structures (Steps))



- Formwork is a broader term that includes all kinds of molds and supports used in concrete construction. It consists of temporary or permanent structures that shape and support the concrete while it sets. (What Is The Difference Between Shuttering And Formwork?)

7.9.3 Falsework

- Falsework consists of temporary structures used in construction to support a permanent structure until its construction is sufficiently advanced to support itself. For arches, this is specifically called centering. Falsework includes temporary support structures for formwork used to mold concrete in the construction of buildings, bridges, and elevated roadways. (Falsework - Wikipedia)

7.9.4 Mould (Mold):

- a hollow container with a particular shape into which soft or liquid substances are poured, so that when the substance becomes hard it takes the shape of the container (MOULD | English meaning - Cambridge Dictionary)
- a container that you pour a liquid or soft substance into, which then becomes solid in the same shape as the container, for example when it is cooled or cooked (mould noun - Definition, pictures, pronunciation and usage notes | Oxford Advanced Learner's Dictionary at OxfordLearnersDictionaries.com)

7.9.5 Further, I find that the Bureau of Indian Standards have published a “*Glossary of Terms relating to Cement Concrete*” under Indian Standards IS : 6461 (Part V) ‘Formwork for Concrete’. This standard i.e. IS : 6461 (Part V) covers definitions of terms relating to form work for concrete. This standard defines Shuttering, Formwork, Falsework and Mould as under:

- **Formwork (Shuttering) :** *Complete system of temporary structure built to contain fresh concrete so as to form it to the required shape and dimensions and to support it until it hardens sufficiently to become self-supporting. Formwork includes the surface in contact with the concrete and all necessary supporting structure.*
- **Falsework:** *a) Falsework is the temporary structure erected, to support work in the process of construction. It is composed of shores, formwork for beams or slabs (or both), and lateral bracing. b) That part of formwork which supports the forms usually for a large structure, such as a bridge.*
- **Mould:** *A form for casting precast concrete units.*

7.9.6 From the above, I find that **shuttering/formwork** is the temporary mold for concrete (often dismantled shortly after pour), whereas **falsework** is the temporary support structure carrying loads during casting and mould (mold) is a type of hollow container. I further find that although formwork is a complete system and shuttering is a subset of it, but often these two terms are used interchangeably. I further find that the Indian standards consider both the terms i.e. Shuttering and Formwork to be one and the same as can be seen from the Indian Standards IS : 6461 (Part V).

7.10 After understanding the product as well as the various terminologies associated with it, I come to the question of the classification of the subject goods i.e. Steel Timber which is a composite product. General Rule of Interpretations states that the classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3. Rule 3 of the General Rules of Interpretations reads as under:

“3. When by application of Rule 2 (b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows :



(a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

(c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

7.11 I find that the goods under consideration are composite goods which have both Wood (Timber) and Steel and are used in creation of Formworks in Construction activities. I further find that the subject goods can not be classified in terms of Rule 3(a) as each heading only answers to only a part of the substance contained in these composite goods as these are made from both Wood and Steel. Therefore, I proceed to classify them according to Rule 3(b) of the General Rules for Interpretation. I find that in the goods under consideration i.e. Steel Timber, although the timber portion occupies more volume, the steel portion is heavier and provides the structural and load-bearing characteristics. Thereby, it can be said that the essential character to this composite product is imparted by Steel, which forms the external surface and provides strength and durability. Therefore, in terms of Rule 3(b), since wood is not providing the essential character to these products, therefore CTH 4418 *Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes (+)* is ruled out.

7.12 Further, from the product descriptions and images available on various manufacturers website, I find that the product is essentially a galvanised steel tube with punched holes and timber inserted inside which is used in conjunction with Shuttering plywoods, tie rods etc. to create a formwork (shuttering) in which concrete is poured. Thereby, by no stretch of imagination can be called a mould for concrete as the subject goods themselves cannot be used as a container for concrete to be poured. Further, the definition for Mould given in Indian Standards IS 6461 (Part V) makes it abundantly clear that the mould is used for creating precast concrete elements to be used in the construction whereas Formwork (Shuttering) is used at the construction site itself.

7.13 I have also gone through the HSN Explanatory Notes for Heading 8480. The relevant excerpts of HSN explanatory notes for Heading 8480 are as under:

(F) MOULDS FOR MINERAL MATERIALS

This group includes :

- (1) Moulds for ceramic pastes (e.g., brick moulds, moulds for pipes or for other articles of ceramics, including moulds for artificial teeth).
- (2) Moulds for moulding concrete, cement or asbestos-cement goods (tubes, vats, paving stones, flags, chimney-pots, bannisters, architectural ornaments, wall, floor or roof slabs, etc.). Also moulds for making prefabricated construction elements of reinforced or prestressed concrete (window frames, parts of vaulting beams, railway sleepers, etc.).



7.14 On going through the HSN Explanatory Notes for Heading 8480, I find that although HSN Explanatory Notes for Heading 8480 mentions moulds for moulding concrete, cement, or asbestos cement goods such as tubes, vats, paving stones, flags, wall, floor, or roof slabs etc. However, these are examples of precast concrete units, whereas the subject goods would be used in temporary on-site formwork (shuttering) at the construction sites. Thereby, I find that since the Subject goods are used in Formwork (Shuttering) and are not mould, these goods do not merit classification under Heading 8480.

7.15 Further, as I have already discussed above, Mould is defined as a form for casting precast units whereas Formwork (shuttering) is used at the construction site itself. Since the subject goods would be used in Formwork (Shuttering) and not in mould, therefore, these goods can not be classified in the residuary heading 8487 "*Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.*"

7.16 Since the subject goods can not be classified under Heading 8480 and Heading 8487, now, I am left with remaining 2 competing headings i.e. 7308 and 7326. Let me discuss both of these competing heading: Relevant excerpts of Heading 7308 are as under:

Tariff Item	Description of Goods
7308	STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 9406) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, LOCK GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAME-WORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL
73084000	- Equipment for scaffolding, shuttering, propping or pit-propping

7.17 Further, I have gone through the HSN Explanatory Notes for Heading 7308 which reads as under:

"This heading covers complete or incomplete metal structures, as well as parts of structures. For the purpose of this heading, these structures are characterised by the fact that once they are put in position, they generally remain in that position. They are usually made up from bars, rods, tubes, angles, shapes, sections, sheets, plates, wide flats including so-called universal plates, hoop, strip, forgings or castings, by riveting, bolting, welding, etc. Such structures sometimes incorporate products of other headings such as panels of woven wire or expanded metal of heading 73.14. Parts of structures include clamps and other devices specially designed for assembling metal structural elements of round cross-section (tubular or other). These devices usually have protuberances with tapped holes in which screws are inserted, at the time of assembly, to fix the clamps to the tubing.

Apart from the structures and parts of structures mentioned in the heading, the heading also includes products such as:

Pit head frames and superstructures; adjustable or telescopic props, tubular props, extensible coffering beams, tubular scaffolding and similar equipment; sluice-gates, piers, jetties and marine moles; lighthouse superstructures; masts, gangways, rails, bulkheads, etc., for ships;



balconies and verandahs; shutters, gates, sliding doors; assembled railings and fencing; level-crossing gates and similar barriers; frameworks for greenhouses and forcing frames; large-scale shelving for assembly and permanent installation in shops, workshops, storehouses, etc.; stalls and racks; certain protective barriers for motorways, made from sheet metal or from angles, shapes or sections.

The heading also covers parts such as flat-rolled products, "wide flats" including so-called universal plates, strip, rods, angles, shapes, sections and tubes, which have been prepared (e.g., drilled, bent or notched) for use in structures.

The heading further covers products consisting of separate rolled bars twisted together, which are also used for reinforced or pre-stressed concrete work.

The heading does not cover :

(a) Assembled sheet piling (heading 73.01).

(b) Coffering panels intended for pouring concrete, having the character of moulds (heading 84.80)

(c) Constructions clearly identifiable as machinery parts (Section XVI).

(d) Constructions of Section XVII such as railway and tramway track fixtures and fittings, and mechanical signalling equipment, of heading 86.08; chassis frames for railway rolling-stock, etc., or motor vehicles (Chapter 86 or 87), and the floating structures of Chapter 89.

(e) Movable shelved furniture (heading 94.03).

7.18 Further, I find that the applicant themselves has stated that the product is primarily used in Formworks for Construction Activities. Further, as discussed above, Formworks and Shuttering are most often used interchangeably to denote the same set of activity in construction, the only difference being, Shuttering is Vertical Formwork. Further, Indian Standards IS-6461 (Part V) defines both the terms to be same as well. I further find that HSN Explanatory Notes clearly includes scaffolding and similar equipment which are temporary in nature, just like the Formworks (Shuttering). I further find that the subject goods are not coffering panels mentioned in the exclusion list as coffering panels are **pre-engineered modular mould or panel** used for creating **repetitive, hollow, or patterned structures in ceilings, slabs, or concrete panels**, typically in **precast or cast-in-place systems**. I further find that there is specific sub-heading 730840 for Equipment for shuttering. Since the subject goods would be used in formwork (shuttering) only, and have Steel as the dominant material both by weight and value, therefore, I find the Sub-Heading 730840 to be suitable for classification of subject composite goods i.e. Steel Timber.

7.19 Further, in the matter of Alcove Construction Pvt Ltd Vs CC, Kolkata [Final Order No.76894/2024 dt.12.09.2024], the Tribunal has held that the Aluminium Formworks would be rightly classifiable under CTI 76109010. Further, in the matter of Vijay Nirman Company Pvt. Ltd. Versus Principal Commissioner of Customs, Visakhapatnam in Customs Appeal No. 30237 of 2021, Hon'ble CESTAT regional bench at Hyderabad in its final order no. A/30009/2025 dated 13.01.2025 have held that the Aluminium Formworks are rightly classified under CTI 76109010.

7.20 I further find that Heading 7326 "Other articles of Iron or Steel" is a residuary entry and since the subject goods are essentially equipment for Shuttering (Formwork), therefore, I find Heading 7308 specifically Sub-Heading 730840 to be more suitable for classification of the subject goods. The Hon'ble Supreme Court in a catena of judgment has held that the specific entry should prevail over general entry. Moreover, in case of Commissioner of Central Excise versus Wockhardt Life Sciences



Ltd. [2012 (277) E.L.T. 299 (S.c.)], it was held that classification of goods cannot be under residuary entry in presence of specific entry, even if it requires product to be understood in technical sense. It was further held that the Residuary entry can be taken refuge of only in absence of specific entry.

Further, in the case of Western India Plywoods Ltd. Versus Collector of Customs, Cochin [2005 (188) E.L.T. 365 (S.c.)], it was held that application of residuary entry to be made with extreme caution, being attracted only when no other provision expressly or by necessary implication applies to goods in question.

8. In light of the above facts, discussions and observations, I am of the view that in the subject composite goods i.e. Steel Timber, the essential character is provided by the Steel and further, since these products are undisputedly used in Shuttering (Formworks) in construction activities, the subject goods merit classification in Heading 7308 and more specifically under CTI 73084000 as 'Equipment for Scaffolding, Shuttering, propping and Pit-Propping' in terms of Rule 3(b) of the General Rule of Interpretation.

9. I rule accordingly.

Prabhat K. Rameshwaram
5/5/25

(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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(Vivek Dwivedi)

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