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
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F.No. CAAR/CUS/APPL/11/2025 - O/o Commr-CAAR-Mumbai   दिनांक/Date :30.05.2025

Ruling No. & date	CAAR/Mum/ARC/22/2025-26 dated 30.05.2025
Issued by	Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	Knest Manufacturers Private Limited Unit 905A, 9th floor, B Wing, Kanakia Wall Street, Andheri Kurla Road, Andheri East, Mumbai, Maharashtra, India, 400093 Email – bharat.srivastava@knestaluform.in
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.:

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 28I of the Customs Act, 1962 is granted to the concerned free of charge.

2. 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.

3. 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.

4. 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. Knest Manufacturers Pvt. Ltd. (IEC No. AAKCK6771F) (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 15.01.2025, along with its enclosures in terms of Section 28H (I) of the Customs Act, 1962 (hereinafter referred to as the 'Act'). The applicant is seeking advance ruling regarding classification of aluminium formworks (mould for concrete) to be imported in form of sets by the Applicant.

2. Submission by the Applicant:

2.1 The applicant (Knest Manufacturers Pvt. Ltd.) is a company incorporated on 05.12.2023 under the Companies Act, 1956 holding a valid import-export code number AAKCK6771F 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 they are a construction-technology company that offers aluminium formwork solutions for real estate and infrastructure development. The Applicant provides aluminium formworks to various real estate companies for use in construction of residential and commercial complexes.

2.3 About Formworks, the applicant submitted that Formworks are generally moulds used during construction for moulding concrete. The general definitions of formworks are as follows:

Source	***Definition***
Britannica[1]	**Formwork**, mold used to form concrete into structural shapes (beams, columns, slabs, shells) for building. Formwork can be of timber, steel, plastic, or fiberglass. The inside surface is coated with a bond breaker (plastic or oil) to keep the concrete from sticking to the mold. Important for high-rise construction is slip forming, whereby a vertical concrete element is continuously cast using a short section of formwork that is repeatedly disassembled and moved upward as each section is finished or that moves slowly and continuously as concrete is being placed. This is sometimes called a climbing form.
Wikipedia[2]	**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.
Engineering College Ajmer[3]	Formwork is a mould or open box, like container into which fresh concrete is poured and compacted. When the concrete is set, the formwork is removed and a solid mass is produced in the shape of the inner face of the formwork.
Merriam Webster's[4]	A set of forms in place to hold wet concrete until it sets
Collin's Dictionary[5]	An arrangement of wooden boards, bolts, etc, used to shape reinforced concrete while it is setting

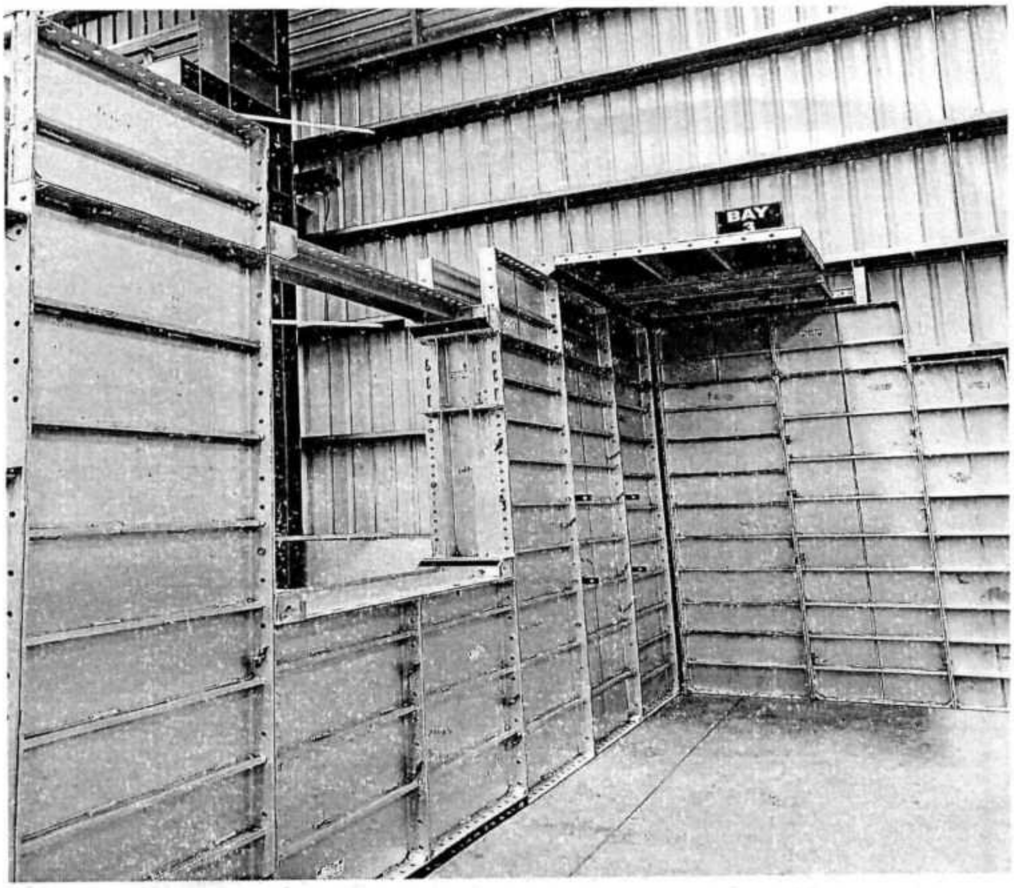
[1] https://www.britannica.com/technology/formwork
[2] https://en.wikipedia.org/wiki/Formwork
[3] https://ecajmer.ac.in/facultylogin/announcements/upload/form%20work%203.pdf
[4] https://www.merriam-webster.com/dictionary/formwork
[5] https://www.collinsdictionary.com/dictionary/english/formwork

2.4 The applicant submitted that as evident from above, formwork is in the nature of mould, assembled together using various components, inside which concrete is poured. Once the concrete sets, the mould is dismantled and removed. Thus, formworks are temporary in nature. The formworks are integral to a wide range of construction works. Be it a large-scale project or a small one, ensuring structural stability, superior finish. The durability of the structure remains the sole focus of the construction houses. They further submitted that earlier, timber used to be the dominantly used material used for making formworks. However, the variety of these structures goes beyond material-specific variations today.

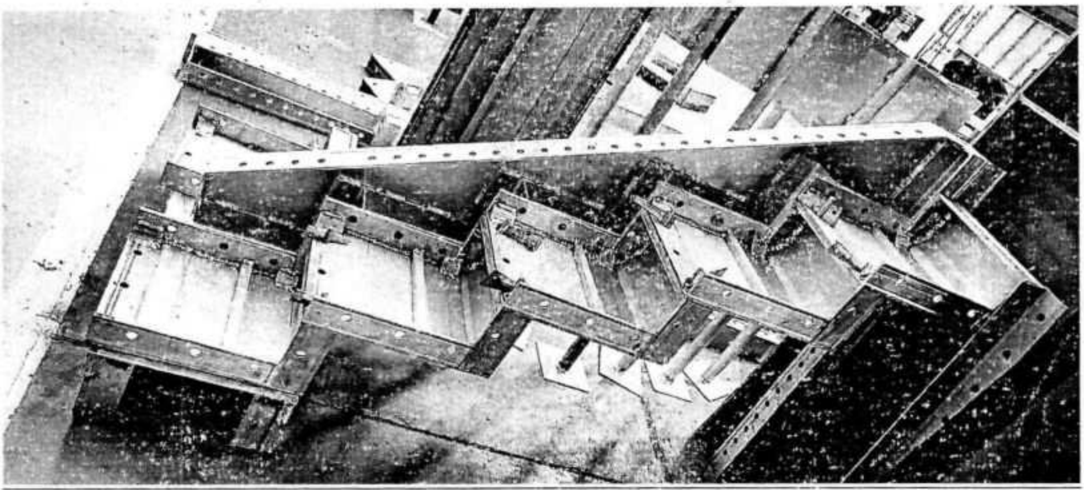
2.5 The applicant further submitted that rarely, there are formworks which become part of the structure itself and behave as reinforcement/support, however, these are not that common. These are permanent formworks. The permanent formworks, as name suggest, remains functional in a specific project throughout its execution period. Once they are set in place, these structures are not removed. Instead, they are left in place as a support to the building or other structure.

2.6 The applicant further submitted that the Aluminium formworks is a new technology, using which construction can be completed in a quicker manner. The Aluminium formworks are akin to a mould which is placed at the construction site, and concrete is poured into the formwork. The same is then allowed to set. Once set, the formwork is removed to reveal the constructed wall, staircase as required. Photograph of the formwork, as it would look when assembled at the construction site is as follows:

<u>"Aluminium Formwork for moulding a concrete wall"-Figure-I</u>



"Aluminium Formwork for moulding a concrete staircase" Figure-II

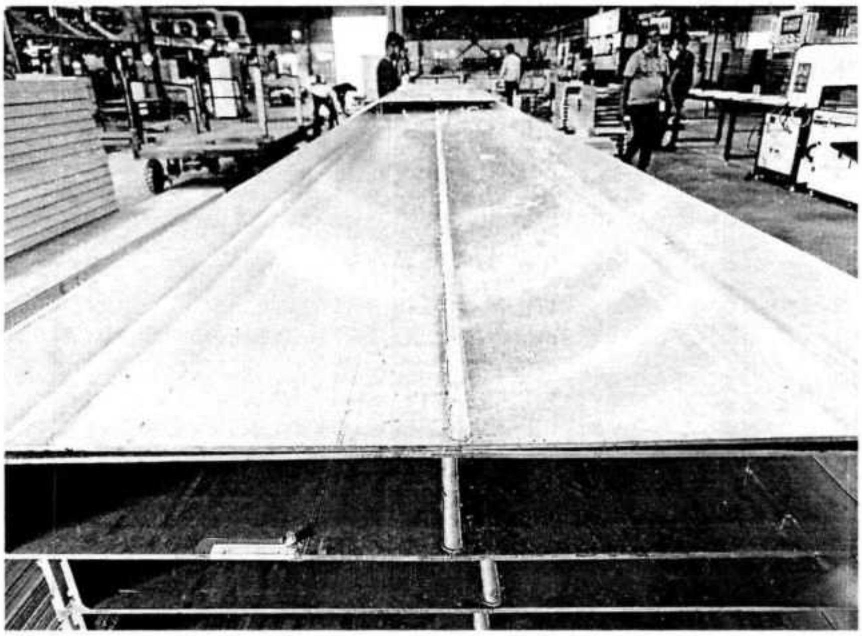


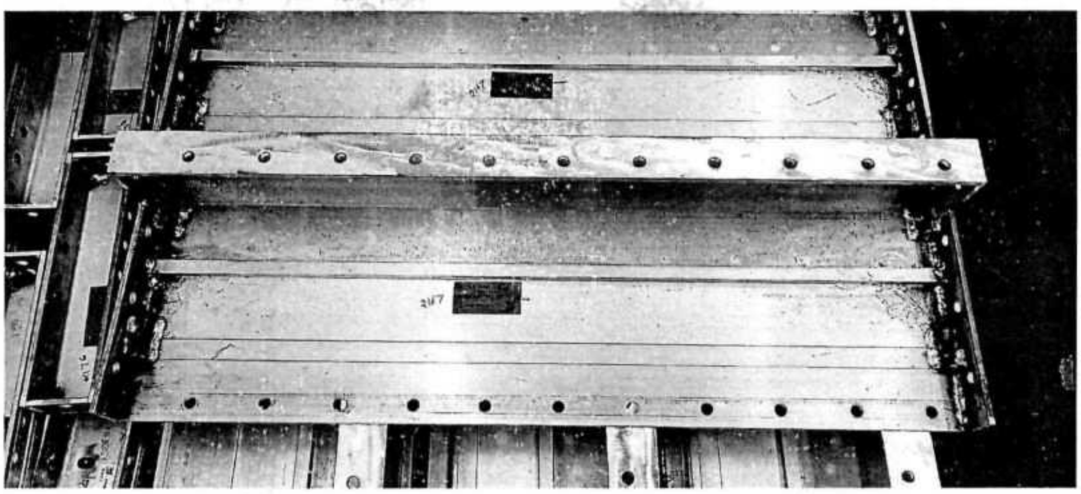
2.7 The applicant submitted that the formwork so supplied is made of components procured domestically as well as those which are imported. Further, these formworks are bonded together using various components such as tie pins, wedges, stub pins, push pins, etc.

2.8 **Benefits of using Aluminium Formwork:** The applicant submitted that One of the primary benefits of aluminium formworks remains their reusability and cost effectiveness. They further submitted that the aluminium formworks are meant for multiple reuses as these are way more durable than plywood and can be easily stored after use. Additionally, the constructors can use the same formwork in another project at the same time. This reduces the overall project costs considerably.

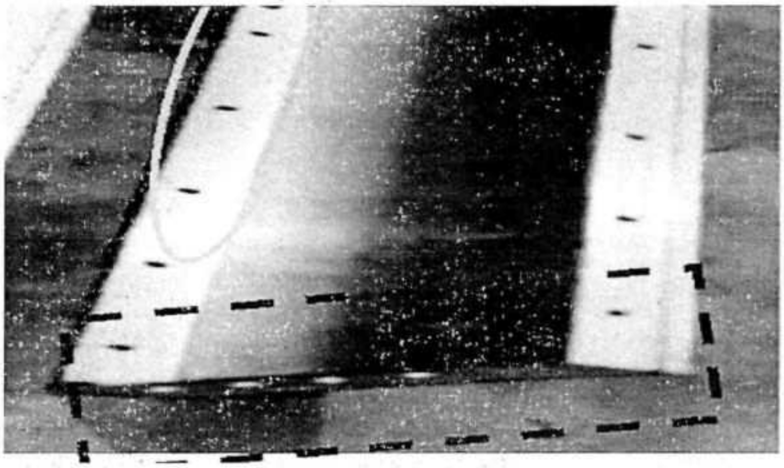
2.9 The Applicant submitted that they are now proposing to effect import of formwork in following forms:

"C" formwork- Formed by welding in centre- Figure-III

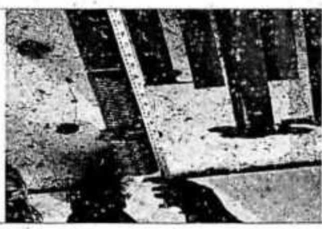


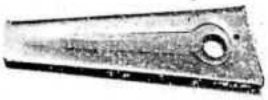
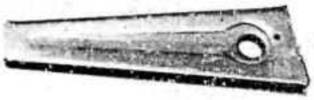
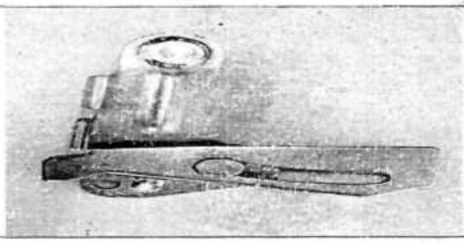
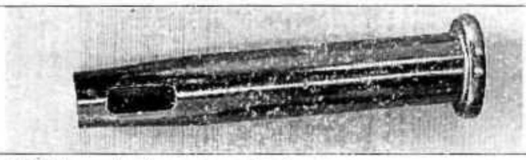


<u>"C" Formwork- with welding of side edge on one end- Figure-IV</u>



2.10 The applicant further submitted that prior to import, aluminium formwork proposed to be imported would have undergone welding, punching of holes, etc, as evident from above photographs. The formwork would have already undergone welding (either in the centre – Figure-III or in the sides-Figure IV, or both). Further, the applicant submitted that the formwork will be imported either without any supporting components/accessories, or will be imported with the following supporting components/accessories such as :

Name of supporting component/accessory	**Photograph of the product**	**What is the intended use of the product?**
Prop Sleeve Nut		Prop Sleeve Nut is provided to adjust the height of the prop.
Tie Rod		Tie-rod is used to fix the Vs-tube and Brackets.

Steel Props		Steel Prop are used to Support the slab.
Tie Rod Wing Nuts		Wing nut is used to fix Vs-tube and Brackets.
Hex Anchor Nuts		Hex Anchor nut is used to fix Vs-tube and Brackets.
Wedges		Wedges are used to join two panels.
Hollow Steel Buckle		Hollow steel buckle is used to fasten the lashing belt of a pallet.
MS WEDGES		Wedges are used to join two panels.
STUB PIN		Stub Pins are used to join two panels.
Alignment BRACKETS		Alignment brackets are used to fix the alignment waller.
PUSH PULL PROP		Push Pull Prop is used for minor Alignment.
LONG PIN		Long pins are used to fix the Joint Bar (JB).
Clamps	Different shapes and sizes	For support
Small Diagonal Brace	Different shapes and sizes	For support

2.11 The applicant further submitted that post import the, the imports will undergo the following processes:

- **Cutting**: The imported material received will be cut into pieces as per the requirements i.e Standard sizes, Non -standard sizes etc. and then sent to further production table.
- **Barcoding of the Panels:** Based on the sizes, the cut panels will undergo barcode pasting on the panel to identify the details such as project name, size of the panel, code of the panel with Barcode/QR code so that the panels will be identified for analysis of project production status.
- **Hole Punching:** The holes will be punched by the multi hole punching machine only on the part of the panels not already punched.
- **Notching:** The slots for the connection of panels via wall tie accessories will be done on the profile of the panel on Milling machine. This process is known as Notching.
- **Robotic Welding:** The stiffeners will be welded to the panel with the help of robots i.e Robotic machine. Along with stiffeners, top rail profiles & other components will be welded to the panels as per the design requirement. Top rail profile will not be welded on the side of the part wherein the same came as is from the vendor.
- **Coating:** After welding is completed, the panels will undergo cleaning process and laquer coat application. The lacquer coat will be applied via spray machine to all the panels on the concrete side face of the panel as a protection coat.
- **Segregation:** After the completion of the production, the panels will be segregated as per the project name to make a pallets for dispatch of the material.
- **Packing:** The prepared pallets will be packed with packaging material so that material will be safe during the transit.
- **Dispatch:** The material will be dispatched to the respective location of the projects.

2.12 The applicant further submitted that in case where the formwork is imported with the supporting components/accessories, the same will be despatched with the formwork. Else, locally procured supporting components/accessories will be used for welding in India. In other cases, locally procured supporting components / accessories will be sent with the formworks. The end user can then assemble it on the site and use it for the intended purpose of moulding the concrete to its desired shape for making a wall, staircase etc as required. The applicant further submitted that the finished product will be supplied by them to various construction sites. The finished product will then be assembled at the construction sites into required shapes using either the supporting components / accessories imported along with the formwork, or using the supporting components / accessories supplied locally by the Querist. The concrete will be poured into the same. It will be allowed to set for 24 hours, and then the formwork will be removed, leaving behind a smooth concrete structure.

3. Applicants Interpretation of Law/Facts:

3.1 The applicant submitted that the classification of the goods imported into India is to be determined based on the General Rules of Interpretation (hereinafter referred to as the "GRI") set out in the Tariff. 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.

3.2 The applicant further submitted that the Tariff is aligned, up to the 6-digit level, with the Harmonized System of Nomenclature ('HSN') issued by the World Customs Organization ('WCO'). The applicant further submitted that it has been held by the Hon'ble Supreme Court in the case of **Collector of Customs, Bombay vs. Business Forms – 2002 (142) ELT 18** that the HSN Explanatory Notes aid in the interpretation of the Headings of the Tariff and may be used as a safe guide for the same.

3.3 **Classification of formwork under Heading 84.80:** The applicant submitted that Heading 84.80 covers moulds for moulding glass, mineral materials, rubber or plastics, metal foundry etc. The relevant extract of Customs Tariff is extracted below for ease of reference:

Tariff Item		**Description of Goods**
(1)		**(2)**
8480		Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass mineral materials, rubber or plastic
		*********
84806000	-	Moulds for mineral materials

3.4 The HSN Explanatory Notes for Heading 8480 are extracted below for ease of reference:

"This heading covers the moulding boxes used in metal foundry, mould bases and moulding patterns with certain exceptions referred to later, it also covers all moulds (whether or not hinged and whether used by hand or in presses or moulding machines) which are of a kind used for moulding the following materials into blanks or finished articles:

(I) Metal and metal carbides.

(II) Glasses (including fused quartz or other fused silica) or mineral materials such as ceramic pastes, cement, plaster or concrete.

(III) Rubber or plastics

In general, the essential function of a mould is to retain the material in a predetermined shape while it sets; some moulds also exert a certain pressure on a material. But the heading excludes stamping dies of heading 82.07 since these shapes the material solely by means of a powerful blow or compression (eg dies for stamping out sheet metal goods).

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(F) MOULDS FOR MINERAL METALS

This group includes:

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(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.)

3.5 The applicant submitted that on perusal of the above extract of the HSN Explanatory Notes, it could be understood that that moulds used for moulding concrete or cement are specifically covered under Heading 8480. Examples given are of moulds for walls, floors etc. The applicant submitted that the imported aluminium formworks, when assembled with other components such as nuts, bolts, tie pins, etc., form into a temporary structure wherein the concrete or cement is poured into it for giving shape to the wall, staircase as required. Once the concrete or cement is poured, the aluminium formwork supports it till it dries up in the desired shape. When the desired structure is formed, the aluminium formwork is removed and then used elsewhere for the same purpose. The applicant submitted that thus, it can be understood that the aluminium formwork assumes the character of a mould assembled for a temporary basis and thus, the aluminium formwork is appropriately classifiable as moulds for mineral materials under Heading 8480 and specifically under Tariff Item 84806000.

3.6 The applicant further submitted that the imported formwork alone does not make up the finished product supplied to end-user by them. The finished formwork assembly supplied to the end-user by them will be tailored to meet the specifications of the end-user and will comprise formwork pieces assembled together. However, even at the time of import, the formwork imported will be imported in form of sets along with its accessories.

3.7 The applicant further submitted that the formwork imported in form of sets in an unassembled or disassembled form, with or without accessories, has the essential characteristic of the finished formwork. GRI 1 states as follows:

"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:"

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2(a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled."

3.8 The applicant further submitted that the Rule 2(a) deals with two aspects, i.e. classification of incomplete or unfinished articles, and classification of complete or finished articles but presented in unassembled form. The relevant portion of the HSN Explanatory Notes to Rule 2(a) of GRI is extracted below:

EXPLANATORY NOTE

RULE 2 (a)
(Incomplete or unfinished articles)

(I) The first part of Rule 2 (a) extends the scope of any heading which refers to a particular article to cover not only the complete article but also that article incomplete or unfinished, **provided** that, as presented, it has the essential character of the complete or finished article.

(II) The provisions of this Rule also apply to **blanks** unless these are specified in a particular heading. The term **"blank"** means an article, not ready for direct use, having the approximate shape or outline of the finished article or part, and which can only be used, other than in exceptional cases, for completion into the finished article or part (e.g., bottle preforms of plastics being intermediate products having tubular shape, with one closed end and one open end threaded to secure a screw type closure, the portion below the threaded end being intended to be expanded to a desired size and shape).

Semi-manufactures not yet having the essential shape of the finished articles (such as is generally the case with bars, discs, tubes, etc.) are not regarded as "blanks".

(III) In view of the scope of the headings of Sections I to VI, this part of the Rules does not normally apply to goods of these Sections.

(IV) Several cases covered by the Rule are cited in the General Explanatory Notes to Sections or Chapters (e.g., Section XVI, and Chapters 61, 62, 86, 87 and 90).

RULE 2 (a)
(Articles presented unassembled or disassembled)

(V) The second part of Rule 2 (a) provides that complete or finished articles presented unassembled or disassembled are to be classified in the same heading as the assembled article. When goods are so presented, it is usually for reasons such as requirements or convenience of packing, handling or transport.

(VI) This Rule also applies to incomplete or unfinished articles presented unassembled or disassembled provided that they are to be treated as complete or finished articles by virtue of the first part of this Rule.

(VII) For the purposes of this Rule, "articles presented unassembled or disassembled" means articles the components of which are to be assembled either by means of fixing devices (screws, nuts, bolts, etc.) or by riveting or welding, for example, **provided** only assembly operations are involved.

No account is to be taken in that regard of the complexity of the assembly method. However, the components shall not be subjected to any further working operation for completion into the finished state.

Unassembled components of an article which are in excess of the number required for that article when complete are to be classified separately.

(VIII) Cases covered by this Rule are cited in the General Explanatory Notes to Sections or Chapters (e.g., Section XVI, and Chapters 44, 86, 87 and 89).

(IX) In view of the scope of the headings of Sections I to VI, this part of the Rule does not normally apply to goods of these Sections.

3.9 The applicant submitted that from a perusal of the HSN Explanatory Notes to first part of Rule 2(a), the following is understood by them:

i. Incomplete or unfinished articles which have the essential character of the finished article are to be classified as the finished article.

ii. Incomplete or unfinished articles having the approximate shape or outline of the finished article which can only be used for the completion into the finished article, are to be classified as the finished article.

3.10 The applicant further submitted that from a perusal of the HSN Explanatory Notes to Rule 2(a), the following is understood by them:

i. The articles are presented in unassembled form for the convenience of packing, handling or transport.

ii. The assembly of the components of unassembled articles is to be by means of fixing devices (such as screws, nuts and bolts) or by riveting or welding, i.e. only assembly operations.

iii. The components are not to be subjected to any further working operation for completion into finished state.

3.11 The applicant submitted that the formwork would be imported in a form of sets i.e. in an unassembled or disassembled form. The formwork would have already undergone welding, punching holes, etc prior to its export to India. The operations the formwork undergoes post import will be minimal operations like welding and other assembly operations. Thus, at the import stage itself (whether imported with the components or not) the product has the essential characteristic of the finished mould. They further submitted that without prejudice, the imported product can be used as such as well at site, and will act as a mould- as it is imported in sets. Therefore, the formwork imported in form of sets would squarely be covered under Rule 2(a) of the GRI and will be considered to be mould in unassembled form having the essential characteristics of the finished mould. Thus, in light of Rule 2 (a) of the GRI, the formwork imported in form of sets, with or without accessories, would be classified under Tariff Item 84806000.

3.12 **Classification of aluminium formwork under Heading 7610:** The applicant submitted that Heading 7610 covers aluminium structures and parts of the same along with aluminium plates, rods, profiles, tubes etc prepared for use in the structures. The relevant portion of the Customs Tariff is reproduced below:

Tariff Item		Description of Goods
(1)		(2)
7610		**Aluminium structures (excluding prefabricates buildings of Heading 9406) and parts of structures (for example bridges and bridge sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); Aluminium plates, rods, profiles, tubes and the like, prepares for use in structures.**
76101000	-	Doors, windows and their frames and thresholds for doors
761090	-	**Other:**
76109010	---	Structures
	---	**Parts of structures, not elsewhere specified:**
76109021	----	Portable bridge

76109029	----	Other
76109030	---	Aluminium plates, rods, profiles, tubes and the like, prepared for use in structure
76109090	---	Other

3.13 The applicant submitted that it is necessary to examine the HSN Explanatory Notes for Heading 7610. The same is extracted below for ease of reference:

"The provisions of Explanatory Note to Heading 73.08 apply mutatis mutandis to this Heading.

In the case of aluminium, structural parts are sometimes bonded together with synthetic resins or rubber compounds instead of being fixed by the ordinary methods of riveting, bolting etc.

In view of their lightness, aluminium and its alloys are sometimes used instead of iron or steal in the manufacture of structural frameworks, ship's superstructure, bridges, sliding doors, electric grid or radio pylons, telescopic pit props, door or window frames, railings, etc."

3.14 The applicant further submitted that for interpreting Heading 7610, HSN Explanatory Notes for Heading 7308 must be borrowed. The same is reproduced below:

"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"

3.15 The applicant submitted that thus, on cojoined reading of the above extract of the HSN Explanatory Notes for Heading 7610 and Heading 7308, it can be understood that the goods covered under this Heading are "structures" of permanent nature which after fitment continue to remain in that position only and become an intrinsic part of the constructed structure. The examples provided too under the HSN Explanatory Notes for this Heading are products which become an intrinsic part of the structure such as doors, windows, railings etc. They submitted that in present case, the aluminium formworks are a erected temporarily. Their sole purpose is for moulding the concrete wall, staircase, as required and shape it till it dries up. Once the necessary purpose is achieved, the formwork is removed and used elsewhere for the same purpose. Thus, the aluminium formwork, imported with or without accessories, cannot be considered as "structures" as envisaged in above headings.

3.16 The applicant further submitted that HSN Explanatory Notes for the Heading 73.08- has the following exclusions:

"The Heading does not cover:

(a) *****

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

3.17 The applicant submitted that Coffering panels are moulds using which the walls/ceilings are moulded. The aluminium formworks are akin to a coffering panel. Thus, when coffering panel isn't regarded as a structure, the same principle will also apply to the aluminium formworks.

3.18 The applicant submitted that as stated above, the finished aluminium formwork assembly supplied to the end-user by the Applicant will be tailored to meet the specifications and will comprise formwork pieces assembled together using various accessories / components stated above. Thus, the aluminium formworks cannot be classified under Heading 7610.

3.19 **Classification of formwork under Heading 7604:** The applicant submitted that the relevant portion of the Customs Tariff is reproduced below:

Tariff Item		Description of Goods
(1)		(2)
7604		**Aluminium Bars, Rods and Profiles**
760410	-	Of Aluminium, not alloyed:
		****
760429	--	Other
		****
76042990	---	Other

3.20 The applicant submitted that relevant extracts from HSN Explanatory Notes to Heading 7604 is as follows:

"These products, which are defined in Notes 9 (a) and 9 (b) to Section XV, correspond to similar goods made of copper. The provisions of the Explanatory Note to Heading 74.07 apply therefore mutatis mutandis, to this Heading"

3.21 The applicant submitted that for Heading 7604, the HSN Explanatory Note for Heading 7407 needs to be borrowed. The same is reproduced below for ease of reference:

"74:07- Copper bars, rods and profiles:

*"**Bars and rods** are defined in Note 9 (a) to Section XV and **profiles** in Note 9 (b) to Section XV*

The products of this heading are usually obtained by rolling, extrusion or drawing, but may also be obtained by forging (whether with the press or hammer). They may subsequently be cold-finished (if necessary, after annealing) by cold-drawing, straightening, or other processes which give the products a finish of higher precision. They may also be worked (e.g., drilled, punched, twisted or crimped), provided that they do not thereby assume the character of articles or of products of other headings. The heading also covers hollow profiles including finned or gilled tubes and pipes obtained by extrusion. However, tubes and pipes to which fins or gills have been attached, e.g., by welding, are excluded- generally heading 74.19"

3.22 The applicant further submitted that reliance also needs to be placed on the definition of "profile" in Note 9 (b) to Section XV which is also reproduced below for ease of reference:

"(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings."

3.23 The applicant submitted that thus, on plain reading of the above extracts it can be understood that for goods to be classified under this Heading following condition need to be fulfilled i.e.:

- The nature of the goods must not be changed after subjecting it to the process of drilling, punching, twisting or crimping etc.
- The product must not have undergone processes like welding.

3.24 The applicant submitted that the aluminium formworks imported, are not merely profiles. They have undergone the process of drilling, punching, welding etc. Thus, the same are excluded from the ambit of Heading 7604. Considering the same, the imported aluminium formworks cannot be classified under Heading 7604 as well.

4. Port of Import and reply from Jurisdictional Commissionerate

4.1 The applicant in their CAAR-1 indicated that they intend to import the subject goods i.e. Aluminium Formwork (Mould for concrete) to be imported in the forms of sets at the jurisdiction of office of the Pr. Commissioner of Customs, NS-V, JNCH, Nhava Sheva, Tal-Uran, District: Raigad, Maharashtra- 400707. In terms of Provisions of the Section 28-I(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 21.01.2025 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 08.04.2025 at 3:00 PM in the office of the CAAR, Mumbai. Shri T. Vishvanathan, Shri Akshay Deokule and Ms. Srinidhi Ganeshan, all advocates and Shri Kumar Iyer, applicant appeared online for the hearing in the matter and reiterated the contention of the applicant filed with the application. They further stated that the subject goods i.e. "Aluminium Formwork (moulds for concrete) to be imported in the form of sets" merit classification under CTI-84806000. They argued that the subject goods are different from the ones falling under CTH 7610 in as much the goods pertaining to the CTH 7610 pertain to permanent structure. They relied upon HSN EN of chapter heading 8480, particularly note (F) (2) "Moulds for moulding concrete" and GRI 2(a)(II). They submitted an Index of case laws and relevant statutory provisions.

Nobody appeared from the department for the PH.

6. Additional Submissions by the Applicant

6.1 The applicant vides its email dated 12.05.2025 submitted that the Applicant is into import and sale of Aluminium Formwork which are used by various construction companies. The imports will undergo simple assembly in the Applicant's factory in India, and thereafter will be supplied to consumers. The consumers will use the formwork so supplied as 'moulds' for pouring concrete. The concrete so poured will be allowed to set for maximum 24-36 hours.

6.2 The applicant further submitted that the Formworks are correctly classifiable under Heading 8480. They submitted that the Heading 8480 specifically covers moulds for moulding mineral materials. Further, the HSN Explanatory Note to Heading 8480 states that the essential function of the mould is to retain the material in a predetermined shape till the time it sets. The HSN Explanatory Note also state that this Heading covers moulds for moulding concrete, cement or asbestos-cement, etc for moulding walls, floors, roof slabs, etc. They further submitted that as stated above, the Aluminium Formwork imported by the Applicant specifically does the work of moulding the cement/concrete poured in its cavity into a shape of a wall/floor/roof slab, etc as desired. Once the shape is formed and dried up, the Formwork is removed and used elsewhere for the same purpose. The Aluminium Formwork, therefore, assumes a character of a mould assembled for temporary basis. The applicant submitted that therefore, the Aluminium Formwork in question is very similar to coffering panels specifically included within Heading 8480 by HSN Explanatory Notes. Such coffering panels are used for moulding the ceiling. Therefore, the Aluminium Formwork is correctly classifiable under Heading 8480 and more specifically under Tariff Item 8480 6000.

6.3 The applicant submitted that the Formwork cannot be classified under Heading 7604. They submitted that the provisions of Heading 7407 apply mutatis mutandis to the Heading 7604. Accordingly, both must be read together. The HSN Explanatory Note to Heading 7407 specifically requires following conditions to be fulfilled for being classified under Heading 7604:

a. The nature of the goods must not be changed after undergoing the process of drilling/punching/twisting/crimping etc. and

b. The goods must not have undergone the process of welding.

In present case, the Formwork, prior to its import into India, undergoes the process of welding, punching of holes, etc and therefore they are excluded from the ambit of Heading 7604. Thus, considering the above process undergone by the Formwork, it cannot be classified under Heading 7604.

6.4 The applicant submitted that the Formwork cannot be classified under Heading 7610. They submitted that the provisions of HSN Explanatory Note to Heading 7308 apply mutatis mutandis to the Heading 7610. Accordingly, both must be read together. The HSN Explanatory Note to Heading 7610 states that the aluminium structural parts are at times bonded together using synthetic resins or rubber compounds instead of being bonded together using riveting, bolting etc. Further, the HSN Explanatory Note to Heading 7308 covers structures of permanent nature i.e. those structures which continues to remain in that position and become an integral part of the constructed structure such as windows, doors etc. On the other hand, the Aluminium Formwork in question is temporary in nature. It just stays in place for 24-36 hours and is then dismantled and reused elsewhere for the same purpose once the desired shape of the constructed structure is achieved. Thus, the Aluminium Formwork imported by the Applicant, is excluded from classification under Heading 7610. Further, the HSN Explanatory Note to Heading 7308 also specifically exclude coffering panels having the characteristics of a mould which would be classifiable under Heading 8480. The applicant submitted that as stated above, the Aluminium Formwork imported by the Applicant is akin to a coffering panel used for moulding walls/ceilings. Thus, when the coffering panels, being a type of a mould, are excluded from classification under Heading 7610, then even the same principle will apply to the Aluminium Formwork and accordingly, they cannot be classified under the Heading 7610.

6.5 The applicant submitted that therefore, in light of the above, the Aluminium Formwork imported by the Applicant be held to be classifiable under Heading 8480 and more specifically under Tariff Item 8480 6000.

6.6 The applicant submitted that the Tribunal, Kolkata in the matter of Alcove Construction Private Limited vs Commissioner of Customs (Port), Kolkata [2024 (9) TMI 712-CESTAT Kolkata] has classified the Aluminium Formwork under Tariff Item 7610 9010. However, the product in question in the said case are not similar to the products imported by the Applicant as the products imported by Alcove appear to be a type of permanent formwork rather than temporary formwork as imported by the Applicant.

6.7 The applicant submitted that the Tribunal, Hyderabad in the matter of Vijay Nirman Company Pvt Ltd vs Principal Commissioner of Customs, Visakhapatnam [2025 (1) TMI 747-CESTAT Hyderabad] has classified the Aluminium Formwork under Heading 7610 and more particularly under Tariff Item 7610 9090. However, this decision does not appreciate the manner in which the products in question function. They function as a mould and not a structure and thus cannot be equated with structures. It likens the product to shuttering and says these products are covered under Heading 7610. However, the structure support for shuttering is what is covered under Heading 7610, and not the shuttering panels itself. The formwork now imported is nothing but the panel to mould the cement, and not a product to provide structural support. Thus, this cannot be classified under Heading 7610.

6.8 The applicant submitted various international Rulings classifying the products in question under Heading 8480. The same are as under:

Sr. No.	Cross Ruling No. & Date	Country	Product
1.	Cross Ruling No. 087328 dated 26.09.1990	USA	Concrete formwork
2.	Cross Ruling No. 083273 dated 10.03.1989	USA	Concrete formwork
3.	Cross Ruling No. C87923 dated 29.05.1998	USA	Concrete formwork
4.	Cross Ruling No. G88394 dated 02.04.2001	USA	Aluminium formwork
5.	Cross Ruling No. N023394 dated 11.03.2008	USA	Concrete formwork
6.	BTI Ruling Reference No. ATBTI2022000190-DEC dated 20.05.2022	Austria	Temporary formwork
7.	BTI Ruling Reference No. FRBTIFR-BTI2023-04187 dated 10.07.2023	France	Aluminium formwork
8.	Advance Ruling on Tariff Classification bearing no. 22-048 dated 13.04.2022 issued by the Bureau of Customs, Makabagong Aduna, Matatag Na Ekonomiya	Philippines	Aluforms Aluminium formwork

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 also 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 following questions:

Question1: Whether the product in question i.e., Aluminium Formworks (moulds for concrete), when imported without supporting accessories / components are classifiable under Tariff Item 84806000 of the First Schedule to the Customs Tariff Act, 1975 (hereinafter referred to as "the Tariff")?

Question 2: Whether the product in question i.e., Aluminium Formworks (moulds for concrete), when imported with supporting accessories / components are classifiable under Tariff Item 84806000 of the First Schedule to the Customs Tariff Act, 1975 (hereinafter referred to as "the Tariff")?

Questions 3: If the answer to the above question is in the negative, then what would be the correct classification of the products mentioned above under the Customs Tariff of India?

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 i.e. Aluminium Formworks with or without Components / Accessories.

7.4 The applicant submitted that the product i.e. Aluminium Formwork (Mould for Concrete) would be imported either without any supporting components / accessories or with supporting components / accessories. They further submitted that post import, the product will undergo the process of cutting, barcoding of the panel, hole punching, notching, robotic welding, coating and segregation before being packed and despatched for use in construction of residential and commercial complexes as per the design demand of the customer (refer Para 2.11 and 2.12 above).

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 3 competing headings as put forward by the applicant i.e. 7604, 7610 and 8480 where this product i.e. Aluminium Formwork can be classified. The relevant text for these three headings is as under:

Sr. No.	Tariff Heading	Heading Text
1.	7604	Aluminium bars, rods and profiles
2.	7610	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures
3.	8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics

7.7 Before deciding the issue of the classification of the product, I find it essential to understand and analyse the product i.e. Aluminium Formworks. Based on the literature provided and the data available on the open source, I find that the subject goods i.e. Aluminium Formworks are essentially formwork used in building structures made of Aluminium.

7.7.1 I further find that in construction, *formwork* is a temporary structure used to hold freshly poured concrete in place until it hardens into the desired shape. It is typically made from materials such as timber, plywood, steel, or aluminium. Once the concrete has cured, the formwork is removed, and it often can be reused many times over the life of a system. Its primary function is to support the concrete while it gains strength while ensuring the finished structural element has the correct dimensions and surface finish.

7.7.2 I observe that Aluminium Formwork System allows the casting of entire slabs and columns all at once, making the unit a composite structure. It is a construction system using high-strength aluminium panels to create concrete structures efficiently and accurately. The Aluminium Formwork System is a system of construction that allows the forming of cast-in-situ concrete of a structure.

7.8 Now, to find an answer whether the product under consideration merits classification as a mould; or as a part of structure; or as Aluminium bars, rods and profiles. I find it essential to examine the terminology used in the application while describing the product such as Formwork, Mould etc. and also terminologies such as Shuttering, Mould etc. used in the probable tariff heading listed above.

7.8.1 **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. (https://civilread.com/formwork-shuttering-centering-staging-scaffolding/)
- 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. (https://qnaengine.com/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/)

7.8.2 **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. (https://en.wikipedia.org/wiki/Formwork)
- 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. (https://www.engineeringcivil.com/types-of-formwork-used-in-concrete-construction.html)
- 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. (https://civilread.com/formwork-shuttering-centering-staging-scaffolding/)
- 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. (https://dailycivil.com/construction-of-formwork/)
- 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. (https://qnaengine.com/difference-between-shuttering-and-formwork/)

7.8.3 **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 (https://dictionary.cambridge.org/dictionary/english/mould)
- 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 (https://www.oxfordlearnersdictionaries.com/definition/english/mould_1?q=Mould)

7.8.4 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.*
- **Mould:** *A form for casting precast concrete 'units.*

7.8.5 From the above, I find that **shuttering/formwork** is the temporary mold for concrete (often dismantled shortly after pour), whereas mould (mold) is a type of hollow container. I further find that although formwork is the umbrella term for the forming process, while shuttering refers to the temporary molds used to hold wet concrete until it sets and cures, 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). I further find that Mould is described as a form for casting precast concrete units. I also gather a key difference between formworks and mould i.e. formwork generally refer to the temporary structure erected on-site for in-situ concrete work whereas moulds are generally used in off-site environment for pre-casting concrete elements for use in construction activities.

7.8.6 Further, I find that the Section Note 9 for Section XV "*Base Metals and Articles of Base Metal*" defines the Bars, Rods and Profiles as under:

*"(a) **Bars and rods** Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de scaling), provided that they have not thereby assumed the character of articles or products of other headings. Wire-bars and billets of Chapter 74 with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 7403. This provision applies mutatis mutandis to the products of Chapter 81.*

*(b) **Profiles** Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings."*

7.9 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. Aluminium Formwork with or without its components / accessories. I find that the goods under consideration are Aluminium Formworks used in Construction activities. Further, from the product descriptions and images submitted by the applicant, I find that the product is a formwork system made of Aluminium which would be imported with or without its components / accessories which would be further subjected to customization by the applicant as per the needs of their customers, although the imported system is capable of being used as such without any further customization in the construction activities.

7.10 Further, as discussed above, although formworks are a type of mould, however, in construction activities, Indian Standards IS 6461 (Part V) while defining them, made the distinction between them very clear that one i.e. Formworks (Shuttering) are temporary structures used on-site during construction activities whereas Moulds are used off-site for creating precast concrete elements to be used in the construction activity. Another key difference between formwork and mould is that the formwork provides not only shape to the concrete but also necessary support to hold the wet concrete in place while it sets whereas moulds generally give shapes to the concrete. After understanding this crucial difference, let me analyse and understand the relevant HSN Explanatory Notes for Heading 7604, 7610 and 8480.

7.11 Relevant excerpts of HSN explanatory notes for Heading 7604 are as under:

"These products, which are defined in Notes 9 (a) and 9 (b) to Section XV, correspond to similar goods made of copper. The provisions of the Explanatory Note to heading 74.07 apply therefore, mutatis mutandis, to this heading.

The heading does not cover :

(a) Rods and profiles, prepared for use in structures (heading 76.10).

(b) Coated welding electrodes, etc. (heading 83.11)."

7.11.1 Since provisions of HSN explanatory notes for Heading 7407 are also applicable here, I have also gone through the same. Relevant excerpts of HSN explanatory notes for Heading 7407 are as under:

"Bars and rods are defined in Note 9 (a) to Section XV and profiles in Note 9 (b) to Section XV.

The products of this heading are usually obtained by rolling, extrusion or drawing, but may also be obtained by forging (whether with the press or hammer). They may subsequently be cold-finished (If necessary after annealing) by cold-drawing, straightening, or other processes which give the products a finish of higher precision. They may also be worked (e.g., drilled, punched, twisted or crimped), provided that they do not thereby assume the character of articles or of products of other headings. The heading also covers hollow profiles including finned or gilled tubes and pipes obtained by extrusion. However, tubes and *pipes to which fins or gills have been attached, e.g., by welding, are excluded- generally heading 74.19.*

Bars and rods obtained by casting (including the so-called "jets" and continuously cast bars) or by sintering fall in heading 74.03 provided they have not been subsequently worked after production otherwise than by simple trimming or descaling. If, however, they have been worked beyond this stage, they are classified in this heading, provided that they have not thereby assumed the character of articles or of products of other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, e.g., wire drawing stock (wire-rod) or tubes, are, however. classil led in heading 74.03."

7.11.2 I find that the HSN explanatory notes for Heading 7604 clearly excludes those products which are prepared for use in structures. Since in the subject matter, goods under import would be used in the structures (temporarily), I find that the product under consideration gets excluded from the Heading 7604.

7.12 Relevant Excerpts of HSN explanatory notes for heading 7610 are as under:

"The provisions of the Explanatory Note to heading 73.08 apply, mutatis mutandis, to this heading.

In the case of aluminium, structural parts are sometimes bonded together with synthetic resins or rubber compounds instead of being fixed by the ordinary methods of riveting, bolting, etc.

In view of their lightness, aluminium and its alloys are sometimes used instead of iron or steel in the manufacture of structural frameworks, ships' superstructures, bridges, sliding doors, electric grid or radio pylons, telescopic pit props, door or window frames, railings, etc.

The heading excludes:

(a) Assemblies identifiable as parts of articles of Chapters 84 to 88.

(b) Floating structures of Chapter 89.

(c) Prefabricated buildings (heading 94.06)."

7.12.1 Since provisions of HSN explanatory notes for Heading 7308 are also applicable here, I have also gone through the same. Relevant excerpts of HSN explanatory notes for Heading 7308 are 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).

7.12.2 From the HSN explanatory notes for heading 7610 and heading 7308, I find that the heading 7610 is not limited to only those parts of structures which becomes a part of it, but rather encompasses **a broad spectrum of aluminium structures and structural components**, used in both **permanent construction** (e.g. roofing, doors, balconies) and **temporary settings** (e.g. scaffolding, aluminium formwork etc.).

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.).

7.13.1 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 temporarily on-site as formwork (shuttering) at the construction sites. Thereby, I find that since the Subject goods are essentially Formwork (Shuttering) used for on-site in-situ casting of concrete and not for pre-casting elements of concrete, these goods do not merit classification under Heading 8480.

7.14 Further, I find that the applicant themselves has stated that the product i.e. Aluminium Formwork (shuttering) is used to facilitate efficient and faster casting of the concrete in the construction activities. I further find that HSN Explanatory Notes clearly includes scaffolding and similar equipment which are temporary in nature, just like the Formworks (Shuttering) in the scope of heading 7610. 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.** However, the Aluminium formwork is assembled on-site as per the design requirement for the construction of building and it is a system of construction that allows the forming of cast-in-situ concrete of a structure.

7.15 From the above, I find that the Coffering Panels excluded from the scope of heading 7610 are mould used for creating patterns in the structure whereas the product under consideration i.e. Aluminium Formwork is a complete system of construction, making coffering panels a mere part of the system. Further, the applicant itself has submitted that the product i.e. Aluminium Formwork would undergo various processes which also includes cutting and notching, which are not mere assembly processes, and therefore, the same cannot be consider as a complete mould in unassembled form. Further, the product i.e. Aluminium Formworks are not imported for any specific construction activity but for general construction activity and would be modified as per the requirement, therefore, the same cannot be termed as moulds since these are not of any fixed designs.

7.16 Further, I have gone through the various CROSS rulings referred by the applicant at the time of hearing. After going through the same, I find that in those rulings, a complete formwork system for a specific purpose as per the final user's requirement is imported and no extra pieces are allowed to be imported under the heading 8480. CROSS ruling NY C87923 mentions that "*Each importation of formwork consists of a specific number of components required for an individual job. There are no extra pieces.*" CROSS ruling NY G88394 mentions that "*the formwork is made to customer specifications and will be imported in complete sets. Each Aluminium panel set consists of the specific number of components required for an individual job.*" CROSS ruling N023394 mentions that "*each order is custom made dependant upon the design of the job size or project requirements.*" From the above, it is clear that the Aluminium formwork for which the above cross rulings are given is a custom-made formwork which would merely be assembled after importation and there would be no further customization activity on the imported product.

7.17 Further, not enough information about product for which the BTI ruling was issued in respect of the BTI rulings referred by the applicant. Further, the various rulings relied upon by the applicant are rulings issued by different countries under certain conditions. Therefore, these rulings are not squarely applicable in the instant case.

7.18 Since the Aluminium Formwork with or without components / accessories is different from moulds used in construction activities, therefore, I find that the same cannot be classified under Heading 8480 as Mould for moulding concrete, cement or asbestos-cement goods, but rather merits classification under Heading 7610 as Structures or Parts of Structures made of Aluminium.

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 righty classifiable under CTI 76109010. The applicant relying on para 3 of the order, have submitted that the Aluminium Formwork under consideration in this order is permanent formwork whereas their product is temporary formwork. I have gone through the order and I find that the product under consideration in the above order is also temporary Aluminium Formwork as para 6 of the order clearly mentions that it is a moveable formwork which can be used at various sections of the constructed area based on the requirement. Therefore, I find that the above order of the Hon'ble Tribunal in the matter of Alcove Construction Pvt. Ltd. Vs. CC, Kolkata is squarely applicable on the product i.e. Aluminium Formwork under consideration.

7.19 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. Also, the photos of the structure placed in the order leaves no doubt that the Aluminium Formwork under consideration in the above referred order is similar to the Aluminium Formwork for which this ruling is being sought and therefore, I find that this order of the regional bench of the Tribunal is also squarely applicable on the product i.e. Aluminium Formwork with or without components / accessories. Further, the applicant's contention that only support for shuttering is covered under Heading 7610 seems misplaced as the heading 7308, more particularly sub-heading 7308.40 uses the words equipment for scaffolding, shuttering, propping and pit propping. Further, as discussed above, the explanatory notes to heading 7308 also includes extensible coffering beams, tubular scaffolding and similar equipments; and also, ***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.*** From this, it emerges that all the equipment used for shuttering such as support beams and panels are included under heading 7308 and Explanatory notes for Heading 7610 state that the Explanatory notes to Heading 7308 apply, mutatis mutandis to Heading 7610. Therefore, it emerges that the Aluminium Formwork is rightly classifiable under Heading 7610 and the decision of Hon'ble Tribunal is squarely applicable on the subject goods.

8. In light of the above facts, discussions and observations, I answer to the questions asked as under

Question1: Whether the product in question i.e., Aluminium Formworks (moulds for concrete), when imported without supporting accessories / components are classifiable under Tariff Item 84806000 of the First Schedule to the Customs Tariff Act, 1975 (hereinafter referred to as "the Tariff")?

Answer: I answer in the negative as the product in question i.e. Aluminium Formworks when imported without supporting accessories / components is not a mould but shuttering erected temporarily during the construction activities to not only just shape but also provide necessary support to the wet concrete, making it a structure or a part of structure, albeit temporarily.

Question 2: Whether the product in question i.e., Aluminium Formworks (moulds for concrete), when imported with supporting accessories / components are classifiable under Tariff Item 84806000 of the First Schedule to the Customs Tariff Act, 1975 (hereinafter referred to as "the Tariff")?

Answer: I answer in the negative as the product in question i.e. Aluminium Formworks when imported with supporting accessories / components is not a mould but shuttering erected temporarily during the construction activities to not only just shape but also provide necessary support to the wet concrete, making it a structure or a part of structure, albeit temporarily.

Questions 3: If the answer to the above question is in the negative, then what would be the correct classification of the products mentioned above under the Customs Tariff of India?

Answer: I find that the subject goods are nothing but shuttering equipment which is temporarily erected on-site for casting of the wet concrete, thereby making them part of the structure, therefore the same merits classification under Heading 7610, and more particulary under CTI 76109010 / 76109020 as either structures or part of structures.

9. I rule accordingly.

30/5/25

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

F. No. CAAR/CUS/APPL/11/2024-O/o Commr-CAAR-Mumbai **Dated:30-05-2025**

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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