

	सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण Customs Authority for Advance Rulings नवीन सीमाशुल्क भवन, बेलाई इस्टेट, मुंबई - ४००००१ New Custom House, Ballard Estate, Mumbai - 400 001 E-MAIL: cus-advrulings.mum@gov.in	
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F.No. CAAR/CUS/APPL/204/2025-O/o Commr-CAAR-Mumbai दिनांक/Date: 29.06.2026
DIN: 20260677OS000061666C

Ruling No. & date	CAAR/Mum/ARC/26/2025-26 dated 29.06.2026
Issued by	Shri Rajesh Fattesingh Dhabre, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	M/s FSP Technologies 25-26, Industrial Area Extension, Rau Rangwasa, Indore-453331, Madhya Pradesh, India {Email: info2@fspindia.com}
Concerned Commissionerate	The Commissioner of Customs (NS-V), JNCH, Tal- Uran, District, Raigad, Nhava Sheva, Maharashtra - 400707.

ध्यान दीजिए/ N.B.:

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

- इस अग्रिम विनिर्णय आदेश के खिलाफ कोई भी अपील ऐसे निर्णय या आदेश के संचार की तारीख से 60 दिनों के भीतर संबंधित क्षेत्राधिकार के उच्च न्यायालय के समक्ष की जाएगी।

Any appeal against this Advance Ruling order shall lie before the **High Court of concerned jurisdiction**, within 60 days from the date of the communication of such ruling or order.

- धारा 28-I के तहत प्राधिकरण द्वारा सुनाया गया अग्रिम विनिर्णय पाँच 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 five 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.

- जहाँ प्राधिकरण को पता चलता है कि आवेदक द्वारा अग्रिम विनिर्णय घोखाधड़ी 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

M/s FSP Technologies (having IEC No. AAFCT1234M) and hereinafter referred to as 'the applicant', in short) having registered address at 25-26, Industrial Area Extension, Rau Rangwasa, Indore, Madhya Pradesh -453331, India, filed application (CAAR-1) for advance ruling before the Customs Authority for Advance Rulings, Mumbai (CAAR in short). The said application was received in the secretariat of the CAAR, Mumbai on 14.11.2025 along with enclosures in terms of Section 28H (1) of the Customs Act, 1962 (hereinafter referred to as the 'Act' also). The applicant is seeking advance ruling on the classification of **filter cartridges (replacement cartridges for filtering or purifying machinery for liquid or gases)** under the Customs Tariff Schedule.

2. The applicant, M/s FSP Technologies, is engaged in the business of manufacturing/ importing and supplying filter cartridges that serve as replaceable components for filtering or purifying machinery and apparatus for liquids or gases. These cartridges are marketed and sold specifically as parts or accessories for industrial filtration systems in sectors such as water treatment, gas purification, solvent and chemical processing, steam filtration, and pharmaceutical manufacturing. The applicant imports these cartridges for onward distribution to end-users and maintenance providers of various filtration equipment.

3. **Product Description:**

Filter Cartridges: The products in question are fully assembled filter cartridges designed to be inserted into filtering/purifying devices (filter housings, industrial filter units, etc.) to remove impurities from fluids (liquids or gases). Each cartridge is a finished, functional filtration unit comprising a filter medium encased in a supporting structure, with end-caps or fittings that allow it to be mounted into the filtration apparatus. There are two main categories of such filter cartridges imported by the applicant:

(a) **Polymeric Media Filter Cartridges:** These cartridges use a filter medium made of non-metallic materials (e.g. spun-bonded, pleated, resin-bonded, or fiber-wound filters) composed of polypropylene (PP), polyester, cotton, ceramic, glass fiber, nylon, polytetrafluoroethylene (PTFE), polyethersulfone (PES) or similar substances. The filter media in these cartridges is typically formed into specific shapes (cylinders, capsules, pleated discs, etc.) and is permanently encased within a rigid plastic outer shell or enclosure. The plastic housing provides structural support and an interface (such as caps with seals/gaskets) for installing the cartridge into the filtration system. These cartridges are self-contained units ready for use in filtering liquids or gases, and are commonly used in water purification systems, chemical and solvent filtration, and other fluid processing equipment.

(b) **Metallic Media Filter Cartridges:** These cartridges utilize sintered metal or wire mesh filter media, often in pleated or multi-layer configurations, made of metals such as stainless steel, bronze, Hastelloy, or Monel. The metal filter element is typically fitted with



metal end caps and an internal core for support. Some designs incorporate perforated metal cylinders or mesh screens to reinforce the filter structure. These metallic filter cartridges are designed for high-temperature or high-corrosion environments (for example, steam filtration lines, compressed air/gas systems, or pharmaceutical sterile filtration) where polymer-based filters may not be suitable. Like the polymeric cartridges, the metallic cartridges are complete units with standardized dimensions to fit into filter housing, and they often include sealing gaskets or threads for integration into the machinery.

4. **Function and Use:** In operation, each filter cartridge is inserted as a part of a larger filtering or purifying apparatus. Fluid (liquid or gas) flows through the cartridge, and the filter media traps impurities, thus purifying the fluid. The cartridges are replaceable components – once clogged or spent, they are removed and replaced with new cartridges as part of routine machinery maintenance. They are specifically designed and engineered for compatibility with particular filter equipment (e.g. specific models of filter housing or systems), with precise dimensions (length, diameter) and end-fitting configurations (such as specific types of end caps, O-rings, bayonet mounts, threaded connectors, etc.).

5. The commercial identity of the goods is that of filter cartridges for filtering machines – they are marketed as such to industrial customers, rather than as raw materials. In trade parlance, these products may also be referred to as “filter elements” or “filter modules,” but always in the context of a finished part that is used in filtration devices (as opposed to bulk filter media).

6. **Need for Advance Ruling – Classification Issue:** The applicant has observed that Customs authorities at different ports have not been uniform in classifying such filter cartridges. In some instances, Customs assessments have treated these cartridges as miscellaneous articles of the predominant constituent material – for example, classifying a polymer-based cartridge under Chapter 39 (plastics, e.g. Tariff 3926.90 for other plastic articles), a paper/fiber-based cartridge under Chapter 48 (paper pulp articles, e.g. Tariff 4823.90), or a textile-fiber cartridge under Chapter 59 (textile fabrics for technical uses, e.g. Tariff 5911.90). Similarly, metal-based cartridges have sometimes been classified under Chapter 73 or 74 as articles of base metal. This misclassification arises from viewing the item as merely a “filter medium” of a given material, rather than as a part of a filtration machine. The applicant contends that such filter cartridges are properly classifiable as parts of filtering or purifying machinery under Chapter 84, specifically under the tariff item for parts of heading 84.21. Given the divergence in practice, the applicant seeks an authoritative Advance Ruling to confirm the correct classification under CTH 8421.99.00 (which corresponds to “Parts of filtering or purifying machinery and apparatus for liquids or gases: Other”). The resolution of this classification question is critical to the applicant’s import operations, as it will ensure uniform tariff treatment and compliance with the Customs law.

7. Representative Pictures of the filter parts imported by the applicants are as below. The applicant craves leave to produce the whole and dissected samples at or before the hearing in the matters.



8. Applicant's interpretation of Laws/Facts:

Question: What is the appropriate Customs Tariff classification for the imported filter cartridges described in Annexure I?

8.1 Applicant's Position: The imported goods – fully assembled filter cartridges for liquids or gases – should be classified under Customs Tariff Heading 8421, sub-heading 8421.99.00 as "parts" of filtering or purifying machinery for liquids or gases. The applicant's interpretation is based on the wording of the Tariff, the Harmonized System Explanatory Notes, the guidance issued by the Central Board of Excise and Customs (CBEC), and relevant classification rulings. The key grounds supporting this classification are set out below:

8.2 Coverage of Heading 8421 and Legal Provisions for Parts: Heading 84.21 of the Customs Tariff Act, 1975 covers "Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases; parts thereof." By virtue of Section XVI of the Tariff and the General Rules for Interpretation, parts which are identifiable as suitable for use solely or principally with machines of heading 84.21 are classifiable under that heading (subject to any specific exclusions, which are not applicable here). The filter cartridges in question are designed to function as integral parts of filtering apparatus – without these cartridges, the filtration machines cannot perform their purifying function (indeed, the media contained inside the cartridges physically trap contaminants). Thus, on first principles, these cartridges fall within the scope of "parts" of filtering or purifying machinery as described in heading 8421.

8.3 Explanatory Notes Distinction – "Filters" vs "Filtering Elements": The Harmonized System Explanatory Notes (ENs) to heading 84.21 provide further clarity on the scope of parts. Notably, the EN to 84.21 (as also summarized in CBEC Circular No. 24/2013-Customs dated 27/06/2013) enumerates examples of parts (e.g. filter press plates, filter frames, etc.) but draws a crucial distinction for certain simple filtering elements. It expressly states: "It should be noted, however, that filter blocks of paper pulp fall in heading 48.12 and that many other filtering elements (ceramics, textiles, felts, etc.) are classified according to their constituent material." In other words, basic filtering elements made entirely of paper, textile, ceramic, etc., when imported separately, are to be classified in accordance with their material composition (e.g. as paper articles, textile articles, etc.), rather than under 84.21. This principle prevents classifying a mere piece of filter material as a machine part if it is essentially just a material input.

8.4 However, the very same guidance affirms that complete filters or assembled filter units are classified as parts of heading 84.21. The CBEC Circular 24/2013 (which was issued to ensure uniform classification practice) concludes: "Thus, it emerges that elements of Filters are to be classified as per their constituent material... Filters by themselves would be classified under Heading 84.21." The applicant emphasizes that the term "filters by themselves" refers to finished filter assemblies or cartridges which perform a filtering function as part of a machine.



This is precisely what the subject goods are. Each cartridge is a finished filter unit, incorporating not just a filtering medium but also the necessary hardware (plastic or metal casing, support structure, seals, etc.) to function within a filtration system. They are not simply slabs of filter paper, fabric or sintered blocks sold as raw material; rather, they are engineered components ready for installation in machinery. By the CBEC's own clarification, such complete filter cartridges fall under heading 84.21 as parts of filtering apparatus, whereas only the simplest "filtering elements" (e.g. filter paper, textile, ceramic elements in isolation) are classified by material in Chapters 48, 59, 69, etc.

8.5 Trade Parlance and Functional Identity: In commercial and engineering terms, the products at issue are known and traded as "filter cartridges," "filter modules," or "replacement filters." These terms denote a functional part of a larger machine. Importantly, within the filtration industry, the word "filter element" often specifically refers to the filter medium itself (such as a sheet of filter paper or a roll of filter fabric), whereas the word "cartridge" implies a more complex assembly that includes the filter medium plus additional components making it a standalone unit. The applicant submits that Customs should take into account the actual use and recognition of the product: an imported cartridge is bought and used as a part for machinery, not as a bulk material. Misclassifying these cartridges under headings for generic materials (plastics, textiles, etc.) would disregard their true character and use. It would also lead to inconsistent results: for example, cartridges with very similar function and design would fall under different chapters solely because one uses a polymer membrane and another uses a metallic mesh, which is a material-based distinction irrelevant to their function as machine parts. The uniform approach, consistent with the Tariff scheme, is to classify all such cartridges under 8421.99.00 as parts of filtering machines, which also aligns with the explanatory guidance that complete filters are to be treated as parts of the machine (heading 84.21).

8.6 Distinguishing the Applicant's Goods from "Filtering Elements" in Circular 24/2013: The applicant is aware of CBEC Circular No. 24/2013, which might superficially appear to direct classification of "elements of filters" by their constituent materials. It is crucial to interpret that circular in context. The "filter elements" addressed in the circular are those that lack an identity as a distinct mechanical part – e.g., a filter block made of paper pulp, or a ceramic candle filter, or rolls of filter fabric. The subject filter cartridges differ on multiple counts:

- (a) Each cartridge is an assembly of various materials (for instance, plastic plus fiber, or metal plus paper, etc.) configured for a specific filtration task – they do not consist of one homogenous material that would naturally fall under a single material-based heading.
- (b) The cartridges have specific fittings and designs that tailor them to particular machines (they cannot be used as generic materials without those machines); and
- (c) They are individually replaceable units performing the essential filtering function within a machine, thereby embodying the characteristics of a part (or even accessory) of that machine. In light of these differences, the applicant's goods should not be conflated with the



simple “filtering elements” mentioned in the Circular. Indeed, applying the circular’s logic properly: our cartridges qualify as “filters by themselves,” which the circular unequivocally says “would be classified under Heading 84.21”.

9. Supporting Classification Rulings (International Practice): The classification of filter cartridges as parts of filtering machinery is also supported by international classification rulings, which while not binding on Indian Customs, illustrate the harmonized system’s intent and provide persuasive guidance:

9.1 In U.S. Customs and Border Protection (CBP) Ruling NY N317718 (Feb 23, 2021), a replacement filter cartridge for a medical gas system (with a plastic body containing chemical absorbent and an RFID chip) was examined. CBP classified the cartridge under heading 8421 as a part of gas filtering apparatus, noting the applicable subheading as 8421.39, HTSUS, which covers filtering or purifying machinery for gases and parts thereof. The ruling describes that the device in question (a LungFit NO₂ filter cartridge) was critical for the functioning of the machine and was not merely raw filter media. This supports the principle that a composite, functional filter cartridge is treated as part of the machine it serves, notwithstanding that it contains substances (plastic casing, chemical media) that individually might fall under other chapters.

9.2 In CBP Ruling NY N322517 (Nov 19, 2021), two items were considered: (1) a cylindrical pleated filter cartridge made of 85% cellulose paper + 15% polyester, with metal mesh and end caps (used in industrial dust collectors); and (2) pleated filter “packs” of the paper media alone (unmounted filter material). Significantly, CBP agreed that the fully assembled filter cartridge belongs in heading 8421, specifically subheading 8421.39 for air filters, concurring that it is a part of dust filtration equipment. In contrast, the pleated filter media packs (item 2), which were essentially filter paper cut to shape, were classified as articles of paper under Chapter 48 (subheading 4823.20.9000, HTSUS, as filter paper). This dual outcome underscores the same distinction drawn by the CBEC circular: a complete filter unit (cartridge with supports, ready to use in a machine) is classified under 84.21, whereas an unassembled filtering element (just the paper medium) is classified by its material. The applicant’s products correspond to the former category (like item 1 in the US ruling, i.e. complete cartridges), not the latter. These rulings, being based on the Harmonized System, which applies in Indian Customs context also, reinforce that the proper classification for the subject goods is under the parts provision of the filtering apparatus heading (8421), rather than under disparate material-based headings.

10. Avoiding Misclassification and Ensuring Uniformity: The applicant submitted that classifying the filter cartridges under CTH 8421.99.00 is not only legally correct but also necessary to maintain consistency and predictability. The Customs Tariff is structured such that Chapter 84 is intended to capture machinery and mechanical appliances, as well as their parts/accessories, while chapters like 39, 48, 59, etc., capture materials or articles not elsewhere specified. Classifying a sophisticated filtration cartridge as a generic plastic article or a piece of paper would contradict the principle of classification by essential character and intended



use. It would also go against the grain of the Explanatory Notes and CBEC's directives, which aim to prevent such outcomes. Indeed, the CBEC in Circular 24/2013 was motivated by the observation that many importers were incorrectly classifying "elements of filters" under 8421.99.00, and it sought to clarify that only truly simple filter elements should be shifted to their material headings. By seeking this Advance Ruling, the applicant is proactively addressing any doubt by delineating that these filter cartridges are finished goods in themselves (though for use in larger machines), thereby squarely fitting the description "parts of filtering or purifying machinery". Uniform assessment under 8421.99.00 will also prevent fragmenting the classification based on minor differences in media composition and will align with global classification practice.

11. In light of the above facts and interpretation of the tariff provisions, the applicant submitted that the imported filter cartridges (both the plastic-encased type and the metallic media type) are appropriately classifiable under Customs Tariff Heading 8421, sub-heading 8421.99.00. They are parts of filtering or purifying machinery for liquids or gases, as opposed to miscellaneous articles of plastic, paper, textile or metal. The applicant therefore prays that the Hon'ble Authority for Advance Rulings may kindly pronounce an advance ruling confirming classification of the subject filter cartridges under CTH 8421.99.00. Such a ruling will clarify the tariff position and ensure the applicant's imports are assessed correctly in accordance with the Customs Tariff.

The applicant desires to produce the samples at the time of hearing. Applicants also crave leave to produce any other material information / document before disposal of this application or as may be instructed, for assistance in disposal of this application.

12. Further, the applicant vide his additional submission dated 04.02.2026 submitted that:

12.1 As per the construction and the design, the article under application consists of two specifically designed porous filter tubes of specific diameters containing between them a filtering element media of material different then such cylindrical tubes. The article is sealed with the caps and any loose fitting would defeat the use as filter part. The full assembly is designed to be mounted into a steel/fiber chamber using installation hardware such as caps with threads or other required fittings. The product design is to confirm its sole and principle use in filtering machinery and apparatus of CTH 8421.

12.2 The physical construction, engineering complexity and the functional integration of the imported articles are well beyond a basic filter medium. The article is not merely a sheet or block of filtration material but a fully assembled application specific component that integrates-

- a. Filtration media
- b. Mechanical support frame work
- c. Functionally joining components
- d. Mounting/Installation interphase for direct use in a filtering operator of 8421.



12.3 This establishes that impugned goods are met simply an "article of plastic". As contemplated under chapter 39 but a specialized component engineer to work as an integral part of a filtration machine. Thus, conclusion is further supported by note 2(b) of section XVI of which states that –

(b) other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind or in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate.

12.4 Further kind reference is invited to entry no. 259 of notification no. 45/2025 dated 24.10.2025 which indicated that RO membrane elements are classifiable under 8421.99.00. This entry indicates that the filter elements (not the filtering elements) specifically design for filtering machines of 8421 are classifiable under 8421.99. Such notification entry has been incorporated in the customs tariff with effect from 01.05.2026 vide changes in I schedule of customs tariff as per IV schedule to finance bill 2026 entry no. 19 where in such part under the applications have been distinguished and classified under CTI 8421.99.90 whereas the RO elements/ parts are covered under CTI 8421.99.10.

12.5 Goods excluded from section XVI are specifically mentioned in section note 1 to Section XVI of Customs Tariff Act and also mentioned in chapter note 1 of chapter 84. A combined reading of both indicates that the articles under applications are not covered in such exclusions and are thus governed by Section Note 2(b) as designed for suitably for use solely and principally with filtering machine of CTI 8421.

12.6 In present case the article is designed and intended solely for use in specific filtration machine, structurally designed for comfortably with the filtration machine systems. Accordingly, the goods qualify as part suitably use solely or principally with a machinery of following" and must be classified under CTI 8421.99.90. In view of the budgetary changes the prayers be kindly modified and products be kindly held as classifiable under CTH 8421.99.00 currently and under 8421.99.90 w.e.f. 1/5/2026.

12.7 The applicant enclosed the write up on the construction of article with cross sections diagrams is enclosed with these submissions along with dismantle samples of the goods.

12.8 In view of the above submissions, the applicant humbly prays that the Hon'ble Authority may kindly issue the advance ruling on classification of classification of imported filter cartridges under CTH 8421.99.00 presently and under 8421.99.90 w.e.f. 1/5/2026 as per Schedule IV to Finance Bill 2026.

13. The applicant vide its additional submission dated 04.02.2026 further submitted as below:



13.1 As per the construction and the design, the article under application consists of two specifically designed porous filter tubes of specific diameters containing between them a filtering element media of material different then such cylindrical tubes. The article is sealed with the caps and any loose fitting would defeat the use as filter part. The full assembly is designed to be mounted into a steel/ fiber chamber using installation hardware such as caps with threads or other required fittings. The product design is to confirm its sole and principle use in filtering machinery and apparatus of CTH 8421.

13.2 The physical construction, engineering complexity and the functional integration of the imported articles are well beyond a basic filter medium. The article is not merely a sheet or block of filtration material but a fully assembled application specific component that integrates

- a. Filtration media
- b. Mechanical support frame work
- c. Functionally joining components
- d. Mounting / Installation interphase for direct use in a filtering operator of 8421.

13.3 Further kind reference is invited to entry no. 259 of notification no. 45/2025 dated 24.10.2025 which indicated that RO membrane **elements** are classifiable under 8421.99.00. This entry indicates that the filter elements (not the filtering elements) specifically design for filtering machines of 8421 are classifiable under 8421.99. Such notification entry has been incorporated in the customs tariff with effect from **01.05.2026** vide changes in I schedule of customs tariff as per IV schedule to finance bill 2026 entry no. 19 where in such part under the applications have been distinguished and classified under CTI 8421.99.90 whereas the RO elements/ parts are covered under CTI 8421.99.10.

13.4 Goods excluded from section XVI are specifically mentioned in section note 1 to Section XVI of Customs Tariff Act and also mentioned in the chapter note 1 of chapter 84. A combined reading of both indicates that the articles under applications are not covered in such exclusions and are thus governed by Section Note 2(b) as designed for suitably for use solely and principally with filtering machine of CTI 8421.

13.5 In present case the article is designed and intended solely for use in specific filtration machine, structurally designed for comfortably with the filtration machine systems. Accordingly, the goods qualify as part suitably use solely or principally with a machinery of following" and must be classified under CTI 8421.99.90. In view of the budgetary changes the prayers be kindly modified and products be kindly held as classifiable under CTH 8421.99.00 currently and under 8421.99.90 w.e.f. 1/5/2026.

13.6 The applicant provided a write up on the construction of article with cross sections diagrams enclosed with these submissions along with dismantle samples of the goods.



13.7 In view of the above submissions, the applicant humbly prays that the Hon'ble Authority may kindly issue the advance ruling on classification of classification of imported filter cartridges under CTH 8421.99.00 presently and under 8421.99.90 w.e.f. 1/5/2026 as per Schedule IV to Finance Bill 2026.

Port of Import and reply from concerned jurisdictional Commissionerate

14. The applicant in their CAAR-1 indicated that they intend to import the subject goods i.e. filter cartridges at the jurisdiction of Office of the Commissioner of Customs (NS-V), Nhava Sheva, Maharashtra. The application was forwarded to the Office of the Commissioner of Customs, (NS-V), Nhava Sheva, Maharashtra for their comments vide letter dated 27.11.2025, 22.12.2025, 14.01.2026 and 02.02.2026.

However, no comments in the matter were received till date.

Details of Hearing

15. A hearing was held on 04.02.2026 at 11:30 AM. Shri Anil Kumar Mishra and Shri Rahul Dalal appeared for the PH in the matter. They reiterated the contention filed with the application that the subject goods are filter cartridges (replacement cartridges for filtering or purifying machinery for liquid or gases) and that the subject goods are not simply "filtering element" but a "part of filtering machine" and in terms of Section Note 2(b) of section XVI its merit classification under CTH 8421, more specifically under 84219900-parts (others). They also filed their additional submission and referred to the budgetary changes/proposed changes.

Nobody appeared on behalf of the Department for hearing.

15.1 Consequent upon the change in the Authority for Advance Rulings, and in compliance with the principles of natural justice, a fresh opportunity for personal hearing was granted to the applicant. Accordingly, the personal hearing was conducted on 08.06.2026 at 11:30 a.m. Authorized Representative of the applicant advocated case for classification of subject goods at CTI 84219900. He also demonstrated about his product with physical sample as how part of filtering & filtering element are different. How his goods are part of filtering machine.

No one appeared in the hearing on behalf of the Department.

16. The applicant vide its submission dated 28.02.2026 inter-alia submitted work sheets depicting components of article under application

16.1 The applicant further submitted and clarified that the application has been filed for

- a. Polymeric media filter cartridges/capsules
- b. Metallic Media Filter Cartridges

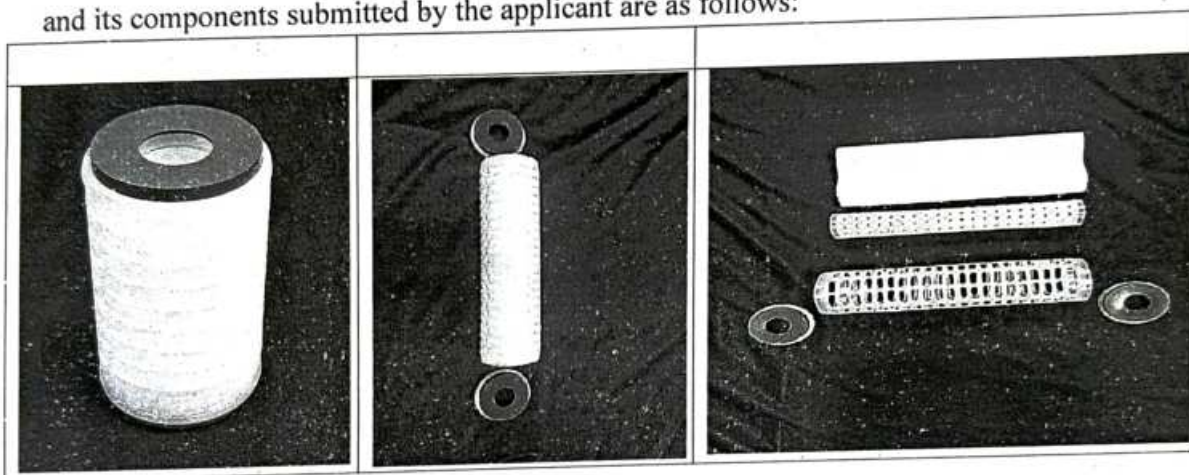


16.2 The applicant submitted that products under application regarding tabular and pictorial explanations on the components of goods to be imported as below -

i) **Plastic Cartridges with filter media:** Components and its material details are as follow:

- a) Gasket mounted at end of cartridge - Silicon Rubber used a for leak proof connection;
- b) Outer support plastic Cage, Inner plastic Cage and Caps - Injection Moulded Poly Propylene leak sealed after placement of media- Different Cartridge Lengths
- c) Inner Core Filtering Pleated Media - Either Polytetrafluoroethylene/Teflon (PTFE) OR Polyether sulfone (PES) OR Nylon OR Fibre Glass.

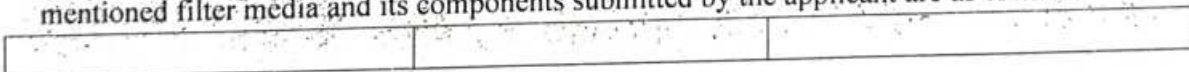
The pictorial representation Plastic Cartridges with above mentioned filter media and its components submitted by the applicant are as follows:

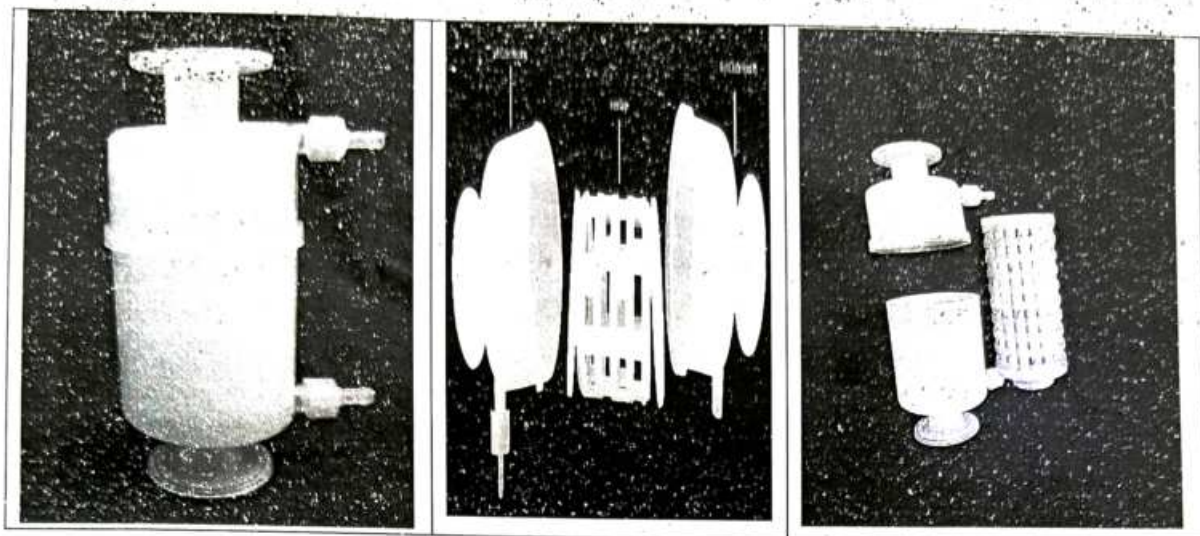


ii) **Sealed Capsule filters with filter media-** Components and its material details are as follow:

- a) Capsule Inner/Outer- Injection Moulded Propylene
- b) Vent Valve Caps - Injection Moulded Propylene
- c) Filtering Pleated Media Poly Ether Sulfone or as per use;

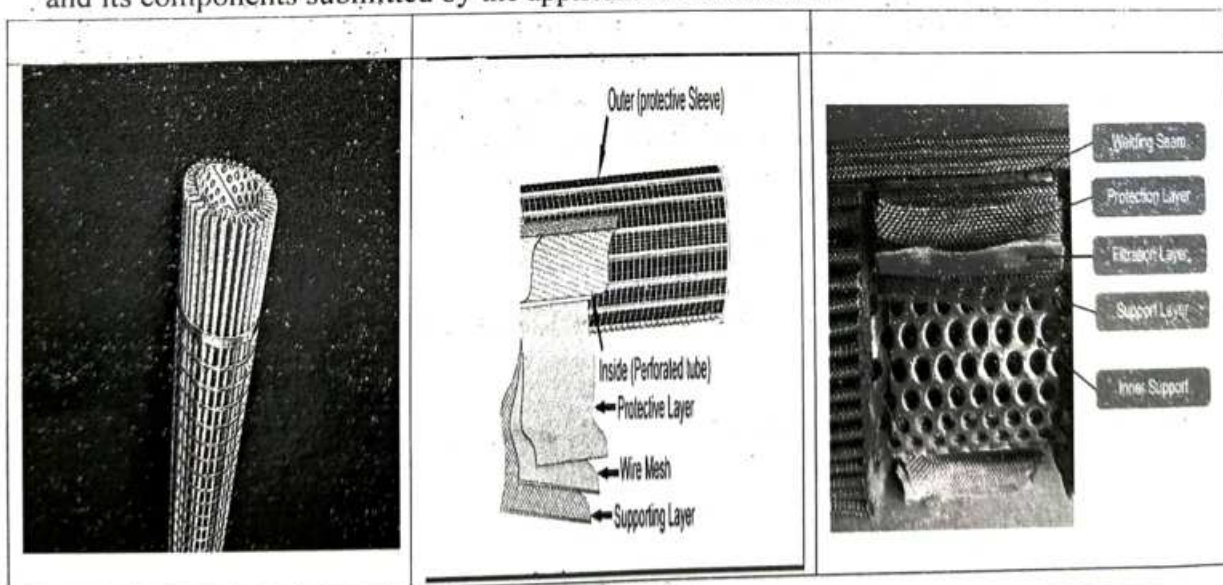
The pictorial representation Sealed Capsule Filters with filter media with above mentioned filter media and its components submitted by the applicant are as follows:





- iii) **Metallic Media Filter Cartridges**-Components and its material details are as follow:
- Machine Cut Outer and inner Cage manufactured of slitted steel and seamlessly welded as perforated cylinder - Stainless Steel OR Nickel Alloy OR Hastelloy Various Lengths with outer diameter 65mm.
 - Pleated Wire Mesh-5, 10, 15 or 20 Micron size Stainless Steel OR Nickel Alloy OR Hastalloy.
 - Top and Bottom Caps Stainless Steel OR Nickel Alloy OR Hastelloy; welded with outer and inner tube.
 - Gaskets-Silicon Rubber

The pictorial representation Plastic Cartridges with above mentioned filter media and its components submitted by the applicant are as follows:



16.3 It was also submitted with humility that manufacturing process, child components identification of such finished manufactured articles and their Child- Child individual components such as gasket rings, plastic injection molded inner/outer cage, pleated media, machined components of metallic cartridges or plastic or metal caps are neither separately sold nor identified in the trade as **parts with part numbers**. The details of components as in expanded linear diagrams are generic picturization gathered from open sources.

16.4 It was also submitted that above articles are imported in completely made-up form and individual components of these products are not imported. **Thus, the imported finished articles are identified in the trade with size and the material of construction as indicated in attached worksheets.**

Discussion and Findings:

17.1 I have carefully examined the application, technical literature, product catalogues, drawings, photographs, manufacturing details, and submissions made by the applicant. The issue for determination is the correct classification of the subject goods, namely polymeric media filter cartridges, metallic media filter cartridges and capsule filter assemblies, imported as complete replacement filtration cartridges for use in liquid and gas filtration systems.

17.2 Classification under the Customs Tariff is governed by the General Rules for Interpretation (GRI). Rule 1 provides that classification shall be determined according to the terms of the headings and any relevant Section Notes or Chapter Notes. Therefore, the terms of Heading 8421, the provisions of Section XVI and the HSN Explanatory Notes assume primary importance.

17.3 Before deciding the issue, let me deliberate on the legal framework prescribed in Customs Tariff Act, 1975, Chapter/ Section notes along with HSN explanatory notes. As Rule 1 of GRI, the titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes.

Nature and Characteristics of the Subject Goods

17.4 The goods under consideration are not imported as rolls, sheets, discs, membranes, fabrics, metallic meshes, ceramic elements, or other standalone filtering media. Rather, they comprise integrated filter cartridges consisting of:

- (i) filtering media designed to retain contaminants;
- (ii) supporting cages, frames, cores, or end caps that maintain structural integrity under operating pressure;
- (iii) sealing components such as gaskets, O-rings, or sealing rings; and



(iv) interfaces specifically engineered for installation and operation within designated filtration systems.

17.5 The construction of the goods reveals that the filtering media is permanently incorporated within the supporting framework, with the entire assembly designed for direct installation and operation in filtering equipment. The goods are imported and marketed as replacement filter The subject goods comprise filtration media permanently integrated with end caps, support structures, seals, and mounting interfaces, forming complete filter elements designed for installation in specific filtration systems. The goods are not presented as bulk filter media but as finished and identifiable filtration assemblies. The supporting and sealing components are essential for the functioning of the cartridge within the filtration apparatus, and the goods are marketed and traded as replacement filter elements or filter cartridges. Their design and dedicated use establish their identity as parts suitable for use solely or principally with filtering or purifying machinery of Heading 8421.

17.6 The applicant has submitted that the subject goods are classifiable under CTH 8421 more specifically under tariff item 8421.99.00 (which corresponds to "Parts of filtering or purifying machinery and apparatus for liquids or gases: Other").

The relevant tariff entries of the heading 8421 are produced as below:

CTH/CTSH/CTI	Description
8421	CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS; FILTERING OR PURIFYING MACHINERY AND APPARATUS, FOR LIQUIDS OR GASES
	<i>-Centrifuges, including centrifugal dryers:</i>
.....	
	<i>-Filtering or purifying machinery and apparatus for liquids:</i>
842121	<i>--For filtering or purifying water :</i>
.....	
	<i>-Filtering or purifying machinery and apparatus for gases:</i>
.....	
	-Parts :
84219100	Of centrifuges, including centrifugal dryers
84219900	Other



17.7 Heading 8421 of the First Schedule to the Customs Tariff Act covers:

"Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases; parts thereof."

Thus, the heading itself specifically provides for both the filtering machinery and the parts thereof.

Applicability of Section Note 2 to Section XVI

17.8 The imported goods are claimed as parts of filtering or purifying machinery. Accordingly, their classification is required to be examined in light of Note 2 to Section XVI. The relevant portion of Note 2 reads as follows:

"2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:

(a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;

(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading, are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate;

(c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48."

17.9 From the above Note, it is evident that classification of parts is determined through a sequential application of clauses (a), (b) and (c). Clause (a) applies where the part is itself covered by a specific heading of Chapters 84 or 85. If not, clause (b) requires classification with the machine for which the part is solely or principally designed.

17.10 The subject goods are not complete filtering or purifying machines of Heading 8421. Nor are they independently classifiable under any other heading of Chapter 84 or Chapter 85. They are specifically engineered filtration cartridges designed for insertion into filtration systems. Their dimensions, sealing arrangements, end connections, support structures and filtration ratings are predetermined according to the filtration equipment in which they are used. Accordingly, clause (a) of Note 2 does not apply.

17.11 The next question is whether the goods satisfy the requirements of Note 2(b). I find that the cartridges are suitable for use solely or principally with filtering or purifying machinery of Heading 8421. The goods have no independent commercial utility outside such filtration systems. They are designed and manufactured to function as replaceable filtration elements within machinery whose essential purpose is the filtration or purification of liquids or gases.

17.12 The technical literature shows that the imported articles are complete filtration assemblies consisting of filtration media together with support cages, perforated cores, end



caps, adaptors, sealing rings, gaskets and other structural components. The goods are imported as **finished cartridges ready for installation and replacement**. They are not imported as rolls of filter media, sheets, fabrics, felts, membranes or other raw filtering materials.

17.13 Accordingly, I observe that the goods satisfy the conditions of Note 2(b) to Section XVI, being parts suitable for use solely or principally with filtering or purifying machinery of Heading 8421. Consequently, they are required to be classified with such machinery.

Applicability of CBIC Circular No. 24/2013-Cus. and HSN Explanatory Notes

17.14 The applicant has placed reliance upon CBIC Circular No. 24/2013-Cus. dated 27.06.2013 and has submitted that the subject goods, being complete filter cartridges, merit classification under Heading 8421. I have examined the Circular along with the relevant HSN Explanatory Notes and considered their applicability to the facts of the present case.

17.15 Paragraph 3 of CBIC Circular No. 24/2013-Cus. states:

"Elements of filters are to be classified as per their constituent material. For instance, elements (of filters) that are made up of paper would be classified in headings 4812 or 4823; if made up of textile material for technical use then in heading 59.11; if made up of glass then in heading 70.19 etc. Filters by themselves would be classified under heading 84.21."

17.16 The Circular thus draws a distinction between filtering elements presented separately and complete filters. While standalone filtering elements are classifiable according to their constituent material, filters and filtration devices are classifiable within Heading 8421.

17.17 The HSN Explanatory Notes to Heading 84.21 reinforce the same principle. Under the heading "Parts", the Notes provide:

"Subject to the general provisions regarding the classification of parts (see the General Explanatory Notes to Section XVI) the heading covers parts for the above-mentioned types of filters and purifiers. Such parts include inter alia: leaves for intermittent vacuum filters; chassis, frames and plates for filter presses; rotary drums for liquid or gas filters; baffles and perforated plates, for gas filters."

The Notes further state:

"It should however be noted that filter blocks of paper pulp fall in heading 48.12 and that many other filtering elements (ceramics, textiles, felts, etc.) are classifiable according to their constituent material."

17.18 The HSN therefore recognizes two distinct categories: (i) structural or mechanical parts of filters and purifiers, and (ii) filtering elements or filtering media presented separately, which are generally classified according to their constituent material. The Notes make it clear that classification under Heading 8421 is not displaced merely because a filtration article contains filtering media.



17.19 In the present case, the imported goods are not presented as standalone filtering media, membranes, fabrics, felts, ceramic elements, metallic meshes, or other constituent filtering materials. Nor are they imported as generic materials capable of wider use. Rather, they are complete replacement filter cartridges comprising filtration media permanently integrated with supporting cores, cages, end caps, adaptors, seals, and other components necessary for installation and operation within specific filtration systems.

17.20 The goods are designed and engineered for use solely or principally with filtering or purifying machinery and apparatus of Heading 8421. Their dimensions, connection interfaces, sealing arrangements, filtration ratings, and operating parameters are predetermined by the filtration equipment for which they are intended. As imported, they are commercially recognised and traded as replacement filter cartridges and not as constituent filtering materials.

17.21 Accordingly, CBIC Circular No. 24/2013-Cus. and the HSN Explanatory Notes support the view that the subject goods are not classifiable according to the constituent material of the filtration media. Having regard to their objective characteristics, dedicated use, and commercial identity as complete replacement filtration cartridges suitable for use solely or principally with filtering or purifying machinery, the goods are appropriately classifiable under Heading 8421 and specifically under tariff item 8421 99 00 as parts of filtering or purifying machinery and apparatus for liquids or gases., as parts of filtering or purifying machinery and apparatus for liquids or gases.

Trade and Commercial Identity

17.22 From a trade and commercial perspective, the subject goods are bought and sold as replacement filter cartridges, filter modules, or capsule filters. Customers select and procure them based upon filtration performance parameters such as micron rating, flow capacity, filtration efficiency, pressure characteristics, and compatibility with filtration systems, rather than on the constituent material of the filtering media alone.

17.23 The common parlance identity of the goods is therefore that of a replacement filter cartridge or filtration component used in filtering machinery. Applying the settled principles laid down by the Hon'ble Supreme Court in *Dunlop India Ltd., Connaught Plaza Restaurant (P) Ltd., Shree Baidyanath Ayurved Bhawan Ltd.* and other decisions, goods are ordinarily classified according to their commercial identity and how they are understood in trade.

17.24 In view of CBIC Circular No. 24/2013-Cus., the HSN Explanatory Notes, and Note 2(b) to Section XVI, the subject goods, being identifiable replacement filter cartridges designed solely or principally for use with filtering or purifying machinery, are appropriately classifiable under Heading 8421 and merit classification under tariff item 8421 99 00 as parts thereof.

Relevance of Foreign Rulings Relied Upon by the Applicant

17.25 The applicant has relied upon U.S. CBP Rulings NY N317718 and NY N322517 in support of classification under Heading 8421. While such rulings are not binding under the Indian Customs Tariff, they may be considered as persuasive guidance in interpreting the Harmonized System.



17.26 A perusal of the cited rulings indicates that classification was determined having regard to the nature, construction, and degree of completeness of the imported article. The rulings recognize the distinction between standalone filter media or filter elements and complete filtration units designed for direct use in filtration systems.

17.27 In the present case, the subject goods are not imported as unmounted filtering media or constituent filtering materials. They are complete filter cartridges/modules comprising filtering media integrated with supporting structures, end caps, seals, and other components necessary for performing the filtration function. The goods are supplied in a finished condition for direct installation and use and are commercially recognized as filters or filtration cartridges.

17.28 The reliance placed by the applicant on the aforesaid rulings is broadly consistent with CBIC Circular No. 24/2013-Cus., which distinguishes filter elements from filters by themselves and clarifies that filters are classifiable under Heading 8421. Accordingly, although the foreign rulings are not binding, the principles emerging therefrom support the applicant's contention that the subject goods, being complete and identifiable filtration units rather than mere filtering media, merit classification under Heading 8421.

Classification of the Individual Subject Goods

17.29 Having concluded that the subject goods are classifiable as parts suitable for use solely or principally with filtering or purifying machinery and apparatus of Heading 8421, it remains to examine whether any distinction in classification arises on account of the different filtration media or materials of construction employed in the individual products.

17.30 The goods under consideration comprise Polymeric Media Filter Cartridges, Sealed Capsule Filters, and Metallic Media Filter Cartridges. Although these products differ in terms of filtration media, materials of construction, filtration ratings, and intended applications, they are all imported as complete and identifiable replacement filtration cartridges designed exclusively for use in filtration systems of Heading 8421.

17.31 I find that such differences do not alter the essential character, function, dedicated use, or commercial identity of the goods. Irrespective of whether the filtration media is polymeric, metallic, or alloy-based, the products remain filtration cartridges suitable for use solely or principally with filtering or purifying machinery and apparatus.

17.32 Accordingly, Polymeric Media Filter Cartridges, Sealed Capsule Filters, and Metallic Media Filter Cartridges are all classifiable under tariff item **8421 99 00** as parts of filtering or purifying machinery and apparatus for liquids or gases.

17.33 To sum up:

(i) The subject goods are imported as **complete and identifiable replacement filtration cartridges** comprising filtration media integrated with support structures, end caps, seals, and mounting interfaces, and are not presented as standalone filtering media or constituent filtering materials.



(ii) The goods are specifically designed and engineered for **use solely or principally with filtering or purifying machinery and apparatus of Heading 8421**, with their dimensions, connection interfaces, sealing arrangements, and operating characteristics predetermined by the filtration systems in which they are used.

(iii) The goods have no independent commercial utility outside such filtration systems and are commercially recognised and traded as replacement filter cartridges, filter modules, or capsule filters.

(iv) **CBIC Circular No. 24/2013-Cus., the HSN Explanatory Notes, and Note 2(b) to Section XVI** support the distinction between standalone filtering media and dedicated filtration assemblies, and confirm that goods of the present nature are not classifiable according to the constituent material of the filtration media.

(v) Accordingly, the subject goods satisfy the requirements of **Note 2(b) to Section XVI** and are classifiable under tariff item **8421 99 00** as parts suitable for use solely or principally with filtering or purifying machinery and apparatus for liquids or gases.

18. In view of the facts and circumstances of the case, the foregoing discussion, and the findings recorded hereinabove, I conclude that:

(i) the subject goods, namely **Polymeric Media Filter Cartridges, Sealed Capsule Filters, and Metallic Media Filter Cartridges** (including those manufactured from stainless steel, nickel alloys, or Hastelloy), are classifiable under **tariff heading 8421**, and more specifically under **tariff item 8421 99 00** of the First Schedule to the Customs Tariff Act, 1975, as parts suitable for use solely or principally with filtering or purifying machinery and apparatus for liquids or gases.

I rule accordingly.


(Rajesh Fattesingh Dhabre) 29.06.2020

Customs Authority for Advance Rulings, Mumbai



F.No. CAAR/CUS/APPL/204/2025-O/o Commr-CAAR-Mumbai

दिनांक/Date:29.06.2026

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