



भारत सरकार | वित्त मंत्रालय | राजस्व विभाग
GOVERNMENT OF INDIA | MINISTRY OF FINANCE | DEPARTMENT OF REVENUE
सीमा शुल्क के प्रधान आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS
हवाई अड्डा और एयर कार्गो आयुक्तालय
AIRPORT & AIR CARGO COMMISSIONERATE
देवनहल्ली, बेंगलूरु -560 300
DEVANAHALLI, BENGALURU- 560 300

Date: As per e-Sign

Minutes of the meeting held at 12:00 Hrs on 13.08.2026 organised by AP & ACC, Bengaluru with the Sectoral Associations of the Electrical Machinery.

1. A web meeting was organised by the Commissioner of Customs, AP & ACC, Bengaluru with the Sectoral Associations of the Electrical Machinery to discuss the issues faced by the industry with regard to the goods covered under HSN-85 (Electrical Machinery). The agenda points for the meeting were sponsored by the India Cellular and Electronics Association (ICEA).
2. The participants were:
 - a. Shri Dheeraj Rastogi, Principal Commissioner of Customs, ACC, Delhi.
 - b. Ms. Sucheta Sreejesh, Commissioner of Customs, AP & ACC, Bengaluru.
 - c. Ms. Megha Bansal, Joint Commissioner of Customs, ACC (Import), Delhi.
 - d. Shri Piyush Badhe, Joint Commissioner of Customs, ACC, Bengaluru.
 - e. Ms. Shubhdeep Kaur, Joint Commissioner of Customs, ACC, Chennai.
 - f. Ms. Anu Joshy, Deputy Commissioner of Customs, CCO, Chennai Customs Zone.
 - g. Shri K. R. Sivakumar, Assistant Commissioner of Customs, AP & ACC, Bengaluru.
 - h. Shri Vijay Kumar Hatoj, Assistant Commissioner of Customs, Mundra.
 - i. Ms. Aparajita, India Cellular and Electronics Association (ICEA).
3. At the outset, the Assistant Commissioner of Customs, AP & ACC, Bengaluru, welcomed the Commissioner of Customs and the representatives of the trade associations to the sectoral association meeting for the group

Electrical Machinery, and stated that the agenda for the meeting had been sponsored by ICEA. The Commissioner of Customs welcomed the participants and invited the representative of the Association to present the agenda points.

4. The ICEA, on behalf of the importers dealing with goods covered under HSN-85 (Electrical Machinery), tabled its agenda points. The points raised are summarized below:

4.1 Classification of Wi-Fi modules used in televisions. It has been represented that these goods are printed circuit board assemblies which have no independent function and can work only when mounted inside a television, and that the industry accordingly classifies them under CTH 8529 90 90 as parts suitable for use with televisions. Certain Customs formations, however, seek to classify the goods under CTH 8517 62 90 as communication apparatus. Clarification and a uniform assessment practice confirming classification under CTH 8529 90 90 have been sought.

4.2 Classification of Wi-Fi / Bluetooth modules used in set-top boxes and in mobile phones and of semiconductor-based 5G modules used in telecom apparatus. It has been represented that these goods are multi-component integrated circuits (MCOs) and industry classifies them under CTH 8542, whereas they are being assessed under CTH 8517 62 90. Clarification and a uniform assessment practice confirming classification under CTH 8542 have been sought.

5. The Commissioner of Customs, AP & ACC, Bengaluru acknowledged the agenda points raised and furnished the point-wise reply as under:

5.1 In respect of the agenda point regarding classification of Wi-Fi modules used in televisions, it was clarified that:

(i) The Working Committee has already examined the issue and has recommended that the classification of such goods be determined on a case-to-case basis.

(ii) As per the said recommendation, Wi-Fi modules merit classification under heading 8517 where they are imported as functional apparatus of communication whose primary and dedicated function is to transmit and receive data wirelessly and which are functionally independent and distinct, heading 8517 being preferred to heading 8525 by reference to the principal function of the goods.

(iii) The same goods cannot take different classifications merely on the basis of the end product in which they are ultimately used; the principal function of the goods must determine the classification.

(iv) The difficulty placed before the meeting is essentially the absence of uniformity in assessment and not the classification as such. The Association was therefore advised to furnish the particulars of the specific ports, Bills of Entry and consignments in which divergent classification is being adopted, so that a reference may be made to the formations concerned.

(v) The Pr. Commissioner of Customs, ACC, Delhi informed them that the agenda submitted by them for the classification issues will be forwarded to NAC Convenor for deliberation by the sub-working group handling classification related issues.

5.2 In respect of the agenda points regarding classification of Wi-Fi /

Bluetooth modules used in set-top boxes and in mobile phones and of 5G modules used in telecom apparatus, it was clarified that:

(i) The same goods i.e. Wi-Fi module/Bluetooth Modules cannot take different classifications merely on the basis of the end product in which they are ultimately used; the principal function of the goods must determine the classification.

(ii) The request of the association for seeking classification on these items will be referred to sub-working group handling classification related issues.

6. It was mentioned in the meeting that an importer is understood to have approached the Authority for Advance Rulings on the same items. Ms. Aparajita, ICEA, stated that she was not aware of the said application and would ascertain the position from the importer concerned and intimate the same.

7. As no further points were raised, the meeting ended with a vote of thanks.

This issues with the approval of the Commissioner of Customs, AP & ACC, Bengaluru.

Digitally signed by
Sivakumar K R
Date: 25-08-2026
19:48:58

ASSISTANT COMMISSIONER OF CUSTOMS
IMPORT-ELECTRICAL MACHINERY
AP & ACC, BENGALURU

To,

All the Sectoral Associations.

Copy to

1. The Convener (Chief Commissioner of Customs), NAC-Electrical Machineries, Chennai Customs, Rajaji Salai, Chennai – 01.
2. The Commissioner / Principal Commissioner of Customs, ACC Chennai / Chennai-II Import / ACC (I) Delhi / ACC Mumbai / NS-V JNCH / Mundra.