



Date:24-04-2026

Minutes of the meeting with Sectoral Trade Associations of Electrical Machinery (Chapter 85 / NAC 5A/5C/5M) held on 23.04.2026 at Import Commissionerate, ACC, Mumbai Zone-III.

A Meeting with stakeholders of Sectoral Trade Associations of Electrical Machinery (Chapter 85) was organized on 23.04.2026 under the Chairmanship of Principal Commissioner of Customs, Import Commissionerate, ACC, Mumbai.

2. The following Trade and Industry Associations were invited:

- i. M/s. Electronic Industries Association of India (ELCINA)
- ii. M/s. Indian Printed Circuit Association - IPCA
- iii. M/s. Smart Card Manufacturer's Association (SCMA)
- iv. M/s. Consumer Electronics & Appliances Manufacturers Association (CEAMA)
- v. M/s. India Cellular & Electronics Association (ICEA)
- vi. M/s. India Electronics & Semiconductor Association (IESA)
- vii. M/s. Indian Electrical and Electronics Manufacturers Association (IEEMA)
- viii. M/s. IMC Chamber of Commerce and Industry
- ix. M/s. ASSOCHAM
- x. M/s. All India Electronics Association (AIEA)
- xi. M/s. Federation of Indian Chamber of Commerce and Industry (FICCI)
- xii. M/s. Confederation of Indian Industry (CII)
- xiii. M/s. Brihanmumbai Customs Brokers Associations, Mumbai.

3. The following from the Trade and Industry Associations participated in the meeting:

- i. Ms. Aparajita Roy (ICEA),
- ii. Shri Praveen B., KASSIA.

4. The following officers from the department participated in the meeting:

- i. Shri Dheeraj Rastogi, Pr. Commissioner of Customs, ACC Import Delhi.
- ii. Ms. Sucheta Sreejesh, Commissioner of Customs, ACC Bengaluru.

- iii. Shri Neelesh Rautkar, Commissioner of Customs (Insitu), ACC Import Mumbai, Zone-III.
- iv. Shri Tagadi Manjunath, Addl. Commissioner of Customs, ACC Import Mumbai, Zone-III.
- v. Shri Mazid Khan, Addl. Commissioner of Customs, NS-V, JNCH, Mumbai, Zone-II.
- vi. Shri Madhusudan Reddy, Addl. Commissioner of Customs, Chennai Customs.
- vii. Shri Itha Ramalingeswara Rao, Assistant Commissioner of Customs, ACC Import Mumbai Zone-III.
- viii. Shri Devendra Singh Bhadoria, Assistant Commissioner of Customs, Delhi.
- ix. Shri Umesh Dutt, Assistant Commissioner of Customs.

5. The Pr. Commissioner of Customs, ACC Mumbai Zone-III, welcomed all representatives of Trade/Associations and departmental officers to the meeting. He stated that the main agenda of the meeting is to discuss and deliberate upon the issues, if any, being faced during the assessment of goods falling under Chapter 85.

6. M/s. India Cellular and Electronics Association (ICEA) has sponsored the following points for discussion:

6.1. Classification and customs duty issues relating to:

A. Interactive Flat Panel Displays (IFPDs):

Ms. Aparajita, representing the India Cellular and Electronics Association (ICEA) submitted that, pursuant to the previous Budget clarification, IFPDs were classified under CTH 8528 as "other monitors" attracting 20% duty. However, a subsequent judgment of the Hon'ble Supreme Court has classified such goods under CTH 8471, leading to ambiguity and divergent practices within the industry. It was further submitted that such ambiguity is causing difficulties in assessment, with differing views being adopted by importers and manufacturers.

In this regard, Pr. Commissioner acknowledged the issue and stated that the said judgment pertains to a limited period. There is a Board Circular No. 12/2025 dated 07.04.2025 issued which is relevant. However, the matter would be examined and appropriate clarification would be issued, if required, to ensure uniformity. Shri Mazid Khan, Addl. Commissioner of Customs, NS-V, JNCH, informed that a reference in this matter after the Supreme Court judgement has been sent to Board.

B. Wi-Fi Modules and 5G Modules:

Ms. Aparajita, representing the India Cellular and Electronics Association (ICEA) submitted that Wi-Fi modules are essentially semiconductor devices (ICs) and should be classified under CTH 8542. However, field formations are issuing summons proposing classification under CTH 8517 as communication modules, leading to continued disputes.

The Pr. Commissioner stated that the matter has already been examined by the concerned NAC Working Group and a report has been forwarded to the Board. The specific instances of summons cannot be taken up by NAC. The issue is under consideration and outcome is awaited which will be informed when known.

6.2. Customs clearance challenges:

- A. Difficulties in implementation of Body Worn Camera (BWC) during import examination.
- B. Damage to sensitive Electronic Goods during examination.
- C. Delays in examination and clearance at certain ports
- D. Need for risk-based examination and uniform practices across ports.

Ms. Aparajita, raised concerns regarding the above Customs clearance challenges.

The Pr. Commissioner stated that no such issues relating to implementation of Body Worn Cameras have been observed at Mumbai Air Cargo and that the matters related to clearance is to be addressed at the local Commissionerate level through appropriate forums such as PTFC/CCFC and directly with the concerned officers. NAC is not the forum for taking up such issues.

7. As no further points were raised, the meeting was concluded.

This issues with the approval of the Principal Commissioner of Customs, ACC, Mumbai.

Digitally signed by
ITHA RAMALINGESWARA RAO
Date: 24-04-2026 15:23:26

ITHA RAMALINGESWARA RAO
ASSISTANT COMMISSIONER
Group 5(A/C/M), ACC, Import

To
All the Sectoral Trade Associations.

Copy -

1. The Convener (Principal Chief Commissioner of Customs), NAC-5A/C/M, (Electrical Machinery and Appliances), Chennai Customs.
2. The Principal Commissioner/ Commissioner of Customs, ACC Delhi/ Chennai/Chennai- II Import/ Kolkata Port/ Bengaluru/Mumbai-I/Mumbai-II/Mundra.