Minutes of the Meeting of Sectoral Outreach Meeting with stakeholders of NAC Machineries and Mechanical Appliances (Chapter 84 of the Customs Tariff) held on 22.12.2025 at 03:00 PM

Group Mumbai < group5-mum-iii@gov.in >

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To "DELHIAIRCARGO Import DELHIAIRCARGO Import"<commraccimp-cusdel@nic.in>,"DELHIAIRCARGO Import DELHIAIRCARGO Import" <commraccimp-cusdel@gov.in>,"Mr Prasad Adelli"<commr2-cuschn@gov.in>,"CCU Customs Kolkata Zone"<ccu-cuskoa@nic.in>,"Chief Commissioner Customs, Ahmedabad"<ccoahm-guj@nic.in>,"CCU Customs Bengaluru Zone"<ccu-cusblr@nic.in>,"CC CHENNAI CUSTOMS" <ccchennaizone.tn@nic.in>,"CCU Customs Mumbai Zone II"<ccu-cusmum2@nic.in>,"Chief Commissioner JNCH" <chiefcom@jawaharcustoms.gov.in>,"pcommr7acccuschn" <pcommr7acccuschn@gov.in>,"Anil Ramteke"<anil.ramteke@nic.in>,"ACC Import Group 5"<accimpdel-group5@gov.in>,"CCU Customs Mumbai Zone I" <ccu-cusmum1@gov.in>,"MUNDRA MUNDRA"<commr-cusmundra@gov.in>

Cc "Manish Chandra"<manish.chandra@gov.in>,"Deputy Zone" <dczone3@mumbaicustoms3.gov.in>,"Manjunath Tagadi" <manjunath.irs@gov.in>,"Technical Cell Import ACC Mumbai"<pro.acc-sahar@gov.in>

Tags ■ To diarise

1 Attachment(s)

Minutes of the Meeting dated 2…
169.6 KB

Madam/Sir,

Kindly find enclosed Minutes of the Meeting of Sectoral Meeting with Stakeholders of NAC Machineries and Mechanical Appliances (Chapter 84 of the Customs Tariff) held on 22.12.2025.

Regards,

NAC-V,
Group-5, Import,
ACC, Mumbai
(Working Group-A)

सीमा शुल्क प्रधानआयुक्त)आयात (काकार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT)
हवाईमालपरिसर,सहार,अंधेरी)पूर्व(,मुंबई099 400 -
AIR CARGO COMPLEX, SAHAR, ANDHERI (E), MUMBAI – 400099
Phone: 022-26816610, E-mail:group5-mum-III@gov.in

F. No. CUS/APR/MISC/4430/2025-Gr-5 Date: 23-12-2025

Minutes of the meeting with Sectoral Associations of Mechanical Machinery (Chapter 84/NAC 5) held on 22.12.2025 at Import Commissionerate, ACC, Mumbai Zone-III.

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A Meeting with stakeholders of Sectoral associations of Mechanical Machinery (Chapter 84) was organized on 22.12.2025 under the Chairmanship of Principal Commissioner of Customs, Import Commissionerate, ACC, Mumbai.

2. The following from the trade and industry have participated in the meeting:

i. Ms. Aprajita, Member ICEA Association.

ii. Shri Paresh Sangani, Member, BCBA.

iii. Shri R Kumar, Treasurer, CCBA

iv. Shri Vivek Jalan - The Bengal Chamber of Commerce and Industry

v. Shri Balaji S VP, CCBA

3. Further, following officers from the department have participated in the meeting:

i. Ms. SuchetaSreejesh, Pr. Commissioner of Customs, ACC Bengaluru.

ii. Shri Nilesh Rautkar, Addl. Commissioner of Customs, ACC Import Mumbai, Zone-III.

iii. Shri Tej Kumar, Addl. Commissioner of Customs, ACC Import Chennai-II

iv. Shri P R Srinivasan, Deputy Commissioner of Customs, O/o Principal Chief Commissioner of Customs, Chennai.

v. Shri Itha Ramalingeswara Rao, Assistant Commissioner of Customs, ACC Import Mumbai Zone-III.

vi. Shri P B Modh, Assistant Commissioner of Customs, Mundra Customs.

4. Pr. Commissioner of Customs, ACC Mumbai Zone-III, welcomed all representatives of Trade/Associations and departmental Officers to Sectoral Association 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 84.

5. Since no agenda points were received through mail in advance, the forum was made open to the participants to take any issue for discussion/deliberation and no matter pertaining to Chapter 84 is raised during the meeting. However, the following points pertaining to chapter 85 deliberated during the meeting.

5.1. One point was raised pertaining to Chapter 85 by Shri Vivek Jalan, a member of M/s. the Bengal Chamber of Commerce and Industry. The point raised is summarized below:

The members of their Association have raised a doubt on the issue of classification of Lead-acid battery scrap under Customs Tariff Headings (CTH) 8549 versus 7802. He explained that under the Battery Waste Management Rules, 2022, battery manufacturers import various forms of battery scrap to meet Extended Producer Responsibility (EPR) obligations. Different categories of battery scrap are described using ISRI codes such as Rink, Roper, Rono, Rain, as well as pre-consumer off-spec batteries and their parts. The battery scrap is a specific subset of lead scrap, though lead scrap is a broader category. CTH 85491100 covers waste and scrap of Lead-acid accumulators as electrical and electronic waste, implying a wider coverage of all types of lead-acid battery scrap. In contrast, CTH 78020010 covers lead scrap and specifically enumerates certain categories of intact lead batteries under limited ISRI codes. It is noted that pre-consumer off-spec batteries and parts are not covered under CTH 7802. An Instruction issued by the Commissioner of Customs, Chennai, dated 28 June 2025, classifying battery scrap under CTH 85491100, has created interpretational divergence. Consequently, clarification is sought on the correct classification of various categories of Lead-acid battery scrap.

In respect of the above, the Pr. Commissioner of Customs acknowledged the issue and stated that the issue will be taken by Concerned NAC-5ACM and inform the outcomes before the next meeting takes place. Preliminary Observation ISR1 Keeps come under CTH 7802 and physical Examination of goods should determine correct CTH 7802 or 8549.

5.2 During the course of the meeting one more point was raised pertaining to chapter 85 by Ms. Aparajita of ICEA. It was informed that the issue was already deliberated previously which pertains to classification of Wi Fi module or PCBA, which is used in LED TVs. She informed that there has been, again, issues across the Ports and these items are being classified as a Telecom Product instead of Parts of TV.

The Pr. Commissioner informed that the issue will be taken up with all the concerned FAGs.

6. Since no further points were raised, the meeting was concluded

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

Digitally signed by
Tagadi Manjunath
Date: 23-12-2025
16:57:18

(TAGADI MANJUNATH)

Addl. Commissioner of Customs,

Gr.5, Import (Mechanical Machinery),

ACC, Mumbai-Zone-III.

To,
1. All the Sectoral Associations.
2. Importers

Copy To-

1. The Convener (Principal Chief Commissioner of Customs), NAC-5, (Mechanical Machinery and Appliances), Mumbai Customs, Zone-III
2. The Convener (Chief Commissioner of Customs), NAC- 5 ACM (Electrical Machineries), Chennai Customs, Rajaji Salai, Chennai- 01.
3. The Commissioner/Principal Commissioner of Customs, ACC Delhi/ Chennai/Chenani- II Import/ Kolkata Port/ Bengaluru/Mumbai-I/Mumbai-II/Mundra.