



BHARAT  
SARKAR

भारतसरकार/ Government of India  
वित्तमंत्रालय / Ministry of Finance  
कार्यालय/ Office of

**आयुक्त सीमाशुल्क-(एनएस-1)**

**Commissioner of Customs-(NS-I)**

Jawaharlal Nehru Custom House (JNCH)  
NhavaSheva, Tal: Uran, Dist: Raigad, Maharashtra-400 707



INDIAN  
CUSTOMS

**DIN No-20250778NX0000444D25**

F. No: CUS/SHED/OBJ/158/2025/Gr. IIG/JNCH Dt. Of Order 16.07.2025  
S/10-Adj-238/2025-26/Gr. IIG/JNCH

**Passed by: Raj Kumar Mishra**

Asstt. Commissioner of Customs, Gr.II-G (NS-I), JNCH, NhavaSheva.

द्वारा पारित :राजकुमारमिश्रा

सहायकआयुक्त, सीमाशुल्क,ग्रुप IIG,एनएस-I, जेएनसीएच

Order No. **548(L)/2025-26/AC/Gr. IIG/NS-I/CAC/JNCH**

आदेशसंख्या

Name of Party/Noticee:**M/s. Pentair Water Treatment Pvt.Ltd. (IEC-0599020415)**

**मूलआदेश**

- यहप्रतिजोकिव्यक्तिकोजारीकीजातीहै, उसकेउपयोगकेलिएनिःशुल्कदीजातीहै।
- इसआदेशकेविरुद्धअपीलसीमाशुल्कअधिनियम 1962 कीधारा 128 (1) केतहतइसआदेशकीसूचनाकीतारीखसेसाठदिनोंकेभीतरसीमाशुल्कआयुक्त (अपील), जवाहरलालनेहरूसीमाशुल्कभवन, न्हावासेवा, ता. उरण, जिला - रायगढ़, महाराष्ट्र - 400707 कोकीजासकतीहै।अपीलदोप्रतियोंमेंहोनीचाहिएऔरसीमाशुल्क (अपील) नियमावली, 1982 केअनुसारफॉर्मसी.ए. 1 संलग्नकमेंकीजानीचाहिए।अपीलपरन्यायालयफीसकेरूपमें 1.50 रुपयेमात्रकास्टांपलगायाजायेगाऔरसाथमेंयहआदेशयाइसकीएकप्रतिलगाईजायेगी।यदिइसआदेश कीप्रतिसंलग्नकीजातीहैतोइसपरन्यायालयफीसकेरूपमें 1.50 रुपयेकास्टांपभीलगायाजायेगा, जैसाकिन्यायालयफीसअधिनियम 1970 कीअनुसूची 1, मद 6 केअंतर्गतनिर्धारितकियागयाहै।
- इसनिर्णययाआदेशकेविरुद्धअपीलकरनेवालाव्यक्तिअपीलअनिर्णीतरहनेतक, शुल्कयाशास्त्रिकसंबंधमेंविवादहोनेपरमांगेगएशुल्कके 7.5% का, अथवाकेवलशास्त्रिकसंबंधमेंविवादहोनेपरशास्त्रिकभुगतानकरेगा।

**ORDER-IN-ORIGINAL**

- 1) This copy is granted free of charge for the use of the person to whom it is issued.
- 2) An appeal against this order lies with the Commissioner of Customs (Appeal), Jawaharlal Nehru Custom House, Nhava Sheva, Taluka: Uran, Dist: Raigad, Maharashtra – 400707 under section 128(1) of the Customs the Customs Act, 1962 within sixty days from the date of communication of this order. The appeal should be in duplicate and



should be filed in Form CA-1 Table on the Customs (Appeal) Rules, 1982. The Appeal should bear a Court Fee stamp of Rs.1.50 only and should be accompanied by this order or a copy thereof. If a copy of this order is enclosed, it should also bear a Court Fee Stamp of Rs. 1.50 only as prescribed under Schedule 1, items 6 of the Court Fee Act, 1970.

3. Any person desirous of appealing against this decision or order shall, pending the appeal, make payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

**BRIEF FACTS OF THE CASE**

M/s. Pentair Water Treatment Pvt. Ltd. (IEC-0599020415) (referred to as the 'Importer'), having their office at PLOT No. U02B, CMM WAREHOUSE LOGIS Verna INDUSTRIAL ESTATE, Verna, SAL Verna 403722 has filed a Bill of Entry having No.9914488 dated 07.05.2025 (here-in-after referred to as the 'said Bill of Entry') through their Customs Broker M/s. DHL Logistics Pvt. Ltd. Details of declared Assessable Value and Duty of the goods are as below-

Table-A

Item Sr. No..	Description	QTY	CTH	Ass. Value (Rs.)	Duty Under CTH 39179900 @ 37.47 (Rs.)	Duty under CTH 96035000@ 43.96 (Rs)
1	9018BX (1011BX) VAC HEAD WITH 4WHEELS,ALU BODY ,PLASTICHANDLE(34.5*13CM) (SWIMMING POOLACCESSORIES)	100 Nos.	39269099	96,229.22/-	36057.08/-	42302.37/
2	9028BX 1012BX DELUXE LARGE VACHEAD ,4 WHEELS,ALU BODY,PLASTICHANDLE(44.5*13CM) (SWIMMING POOLACCESSORIES))	300 Nos.	39269099	380242.90	142476.93/-	167154.77/
			TOTAL	4,76472.12/	178534.01/-	209457.14/-

**As per table "A" Duty will be increased by Rs.30923.13/-**

2. Pursuant to the Examination conducted in accordance with the Examination Order, the imported item is identified as a Swimming Pool Head of two different Sizes, described in the impugned Bill of Entry as " Vac Head with 4 Wheels Aluminium Body and Plastic Handle" it has been observed that the goods declared appears to be misclassified.

3. The product consists of several essential components, including an aluminium base that provides structural strength and weight, a plastic handle that facilitates attachment to telescopic pole or suction hose, and a set of wheels and bristles which allow the head of glide over the pool floor and aid in



dislodging and collecting debris.

4. The item is not a plastic article, aluminium body plays a critical and irreplaceable role in the product's function. It is not merely a structural elements but a functional necessity that ensures proper operation of vacuum head in a submerged environment. The aluminium base imparts sufficient weight and stability, enabling the vacuum head to remain in firm contact with pool floor. The contact is essential for effective suction and cleaning. A plastic bodies head would be too light and would float or lift off surface, rendering it ineffective in performing it's intended task.

5. Furthermore, the aluminium structure serve as the load-bearing framework of the vacuum head, supporting the attachment of wheels, bristles and handle ,and withstanding the mechanical forces applied during use, plastic by contrast ,would lack the required rigidity and might flex or crack under pressure. Accordingly, the essential character of the item is derived from the metal body and its function as a component in a mechanical cleaning system, not from its plastic part.

6. Functionally, the vacuum head is designed to be used with a swimming pool vacuum system. It connects to a telescopic pole and suction hose drawing debris into a filtration unit. It does not operate independently, but rather acts a detachable brush-head that is an integral component of a border cleaning appliance. Its operation and role within the system confirm that, it is not a standalone brush but a purpose specific attachment to mechanical cleaning device.

7. This is further corroborated by the importer's own submission, wherein it has been clearly stated that the item is intended for use in swimming pool and it meant to be attached to a vacuum cleaner. This confirmation intended use directly supports its characterization as a component part of a cleaning appliance, rather than miscellaneous plastic article.

8. The bill of lading also reflect classification under CTH 9603, indicating that the exporter has recognized the item as a brush component forming part of machine or appliance. This adds further weight to the appropriateness of classifying the product under the same heading.

9. In view of the above, the item is most appropriately classifiable under CTH 96035000, which covers "Other Brushes constituting parts of machine, appliances or Vehicles "having BCD @ 20%. This classification is fully supported by the product's physical characteristic, intended function, supporting documentation, and the Harmonized System Explanatory Notes.

10. In contrast, the classification declared by the importer under CTH 39269099 having BCD @ 15% is incorrect. The item is not predominantly plastic, nor it a general purpose plastic article. It's function, identity and essential character derive from its aluminium structure and its intended role as a vacuum cleaning attachment. This misclassification has likely resulted in the application of a BCD @5% and has led to a inaccurate representation of the product's nature and value.

11. Also it is pertinent to mention that the product/item did not bear the LMPC (Legal Metrology packaged Commodities) label as required under the Legal Metrology (Packaged Commodities) Rule 2011. The absence of this mandatory labelling violates the statutory provisions, which require specific



declaration such as MRP, net quantity, date of manufacture/packing and manufacturer/Importer details on all pre-packaged commodities.

12. It is therefore respectfully submitted that the product appears to be reclassified under CTH 96035000, as a brush component forming part of a cleaning appliance. The incorrect declaration under CTH 39269099 should be amended accordingly. In view of the above, the CTH declaration made in the Bill of Entry is materially misleading, in terms of classification. The matter appears reclassification under the appropriate tariff heading and compliance of LMPC Rule, 2011, initiation of action, and such further proceeding as deemed fit under the relevant provision of the Customs Act 1962 and other import Compliance.

13. As directed, photo of the goods and BE uploaded. The catalogue of the goods not provided by the importer or his authorized CHA.

As per the direction, the applicability of CTH 96035000 and CT 96039000 examined and details of the CTH and applicability is as under:

- a. CTH 96035000 covers other brushes constituting parts of machines, appliance or vehicles. The application duties under this heading includes BCD @20%, IGST @ 18% resulting in an aggregate duty of approximately 43.96%.
- b. CTH 96039000 covers other brushes not specifically classified under earlier sub-headings. The applicable under this heading includes BCD @ 20% and IGST @ either 0% or 18%, depending on the nature of the goods and the applicable GST notifications.
- c. IGST at 0% under CTH 96039000 is applicable to goods described as "Muddhas made of sarkanda, brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles," as inserted vide Serial No.144 of Notification No.2/2017-IGST (Rate) dated 28.06.2017.
- d. IGST @ 18% under CTH 96039000 applies to various cleaning products falling under the general category of brushes and similar items, excluding those covered under CTH 96031000. These include brushes not made of twigs or other vegetable materials, hand operated mechanical floor sweepers (non-motorised) mops, feather dusters, prepared knots and tufts for broom or brush making, paint pads and rollers. And squeegees other than roller squeegees. These items are covered under Serial No.443 of Schedule III of Notification No.1/2017-IGST (Rate) dated 28.06.2017.

14. The product described as "Vac Head with 4 Wheels Aluminium Body and Plastic Handle" is best classified under CTH 96035000, which covers "Other brushes constituting parts of machines, appliance, or vehicles ". This classification is based on product's structure, use, and it's integration with cleaning system.

15. The Vac head is specially designed to be used as a component of a vacuum -based cleaning system, such as pool cleaning equipment or industrial floor cleaners. It is not a standalone cleaning device but functions only when attached to a machine or appliance. The presence of wheels, a rigid aluminium body and a plastic handle confirm that, it is manufactured for guided, mechanical cleaning operations, supported by suction, drawing debris into a filtration unit or other machine driven mechanisms.

16. As per the customs Tariff under Heading 9603, brushes or brush like components that serve as parts of machines or appliances fall under CTH 96035000 .This heading specifically excludes traditional or hand -held brushes, focusing instead on those purpose-specific attachment to mechanical



appliances.

17. On the other hand, CTH 96039000 is residual category covering items not falling under the earlier sub-headings of 9603. It generally includes traditional or manually operated brooms, brushes, or cleaning tools that are not part of any machine. Since the vac head is clearly used as suction hose for vacuum cleaner, this heading does not apply. Therefore, the correct classification is CTH 96035000, attracting Basic Customs Duty (BCD) @ 20% and IGST @ 18%, resulting in total aggregate duty of approximately 43.96%.

18. Importer vide their letter dated 15 .05.2025 stated that, item imported are swimming pool maintenance parts & accessories specifically used for pool cleaning and maintenance. These items are made of plastic and accordingly they classify in CTH39 .Further they are not in retails sale business and import items are to be supply for industrial/Institutional Consumers like Hotel industries through their distributors .Hence Labelling may not be applicable for use.

19. Further Importer vide their letter dated 27.06.2025 submitted that, the imported goods viz. Vacuum Head are a brush mounting made of plastic. According to HSN Explanatory Notes to Heading 9603, Brush mounting made of specific material shall be classifiable as per the constituent material only and are specifically excluded from Heading 9603. Therefore the imported goods are correctly classifiable as per the constituent material i.e. plastic, under Heading 39.26 as declared on import. Further they also stated that the even otherwise, if the office feels that the correct classification is under Heading No.96.03, then they prey that the imported goods be reassess and cleared on payment of applicable duty as per the classification suggested by Appraising Officer to avoid further detention/demurrage.

20. In view of the above, it appears that the importer has failed to rightly classify the goods imported vide BOE No. 9914488 dated 10.05.2025 under CTH 9603”.

21. In view of the above, as per the examination report and Picture submitted by the importer at the time of physical examination ,it appears that the importer has mis-declared the goods under CTH 3926 imported vide BOE No.9914488 dated 07.05.2025.

22. The relevant provisions of law relating to import and valuation of goods in general, the Foreign Trade Policy and Rules relating to imports, the liability of the goods to confiscation under the provisions of the Custom Act, 1962 and other laws for the time being in force are summarized as under:

- a. As per Section 46(4) of the Customs Act, 1962, the importer while presenting a Bill of Entry shall make and subscribe to a declaration as to the truth of the contents of such Bill of Entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, relating to the imported goods.
- b. Section 111(m) of the Customs Act, 1962 any goods which do not correspond in respect of value or in any other particular] [ Substituted by Act 36 of 1973, Section 2, for certain words (w.e.f. 1.9.1973).] with the entry made under this Act or in the case of baggage with the declaration made under section 77 [in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54] [ Substituted by Act 27 of 1999, Section 108, for " in respect



thereof;" (w.e.f. 11.5.1999).];

- c. Section 112(a) (ii) of the Customs Acts 1962:- in the case of dutiable goods, other than prohibited goods, to a penalty [not exceeding the duty sought to be evaded on such goods or five thousand rupees,] [ Substituted by Act 14 of 2001, Section 107, for certain words (w.e.f. 11.5.2001).] whichever is the greater dutiable goods, other than prohibited goods, to a penalty [not exceeding the duty sought to be evaded on such goods or five thousand rupees,] [ Substituted by Act 14 of 2001, Section 107, for certain words (w.e.f. 11.5.2001).] whichever is the greater;

23. In view of above, it appears that impugned goods are wrongly classified under CTH 9269099 and appears to be re classifiable under CTH96035000. Therefore, it appears that the goods imported vide impugned bill of entry are liable for confiscation under Section 111(m) of the Customs Act, 1962 and the importer is liable for penalty under Section 112(a) (ii) of the Customs Act, 1962.

#### **RECORD OF PERSONAL HEARING AND SUBMISSION OF IMPORTER**

24. Miss. Madhura Khandelkar, Advocate attended PH through video conferencing. During PH she submitted that their revels are classifiable at 3926correctly.The goods as proposed under HSN 9603.The goods are to be cleared without any penal action as there is no duty difference after the Country of Origin. she submitted that correct classification of goods are 3926.

25. Further Importer vide their letter dated 27.06.2025 submitted that, the imported goods viz. Vacuum Head are a brush mounting made of plastic. According to HSN Explanatory Notes to Heading 9603,Brush mounting made of specific material shall be classifiable as per the constituent material only and are specifically excluded from Heading 9603.Therefore the imported goods are correctly classifiable as per the constituent material I.e. plastic, under Heading 39.26 as declared on import. Further they also stated that the even otherwise, if the office feels that the correct classification is under Heading No.96.03, then they pray that the imported goods be reassess and cleared on payment of applicable duty as per the classification suggested by Appraising Officer to avoid further detention/demurrage.

#### **DISCUSSION AND FINDINGS**

26. I have carefully gone through the fact of the case. I find that M/s. Pentair Water Treatment Pvt. Ltd. (IEC-0599020415) have filed a Bill of Entry having No.9914488 dated 07.05.2025 with declared assessable Value as Rs.4,76,472.12/-and duty Rs. 1,07,063/- I find that on the basis of Physical Examination report and view of docks officer , impugned goods wrongly classified under CTH 39269099 should be correctly classified under CTH 96035000. I also find that importer vide letter dated 27.06.2025 submitted that, the imported goods viz. Vacuum Head are a brush mounting made of plastic. According to HSN Explanatory Notes to Heading 9603,Brush mounting made of specific material shall be classifiable as per the constituent material only and are specifically excluded from Heading 9603.Therefore the imported goods are correctly classifiable as per the constituent material i.e. plastic, under Heading 39.26 as declared on import. Further they also stated that the even otherwise, if the office feels that the correct classification is under Heading No.96.03, then they pray that the imported goods be reassess and cleared on payment of applicable duty as per the classification suggested by Appraising Officer to avoid further detention/demurrage.



27. In view of the above, I hold that the importer has mis declared the goods under CTH 39269099 and impugned goods should be classified under CTH 96035000 and are liable for confiscation under Section 111(m) of the Customs Act, 1962, and for his act of omission and commission the importer is liable for penalty under Section 112(a) (ii) of the Customs Act, 1962.

28. Accordingly, I pass the following order:

**ORDER**

(i) I order for confiscation of the items imported vide Bill of Entry No.9914488 dated 07.05.2025 having total assessable value Rs.4,76,472.12/- under Section 111(m) of the Customs Act, 1962. However, I give the importer an option to redeem the goods on payment of redemption fine of Rs...50,000/- (Rupees fifty thousand only) under provision of Section 125(1) of the Customs Act, 1962.

(ii) I impose a penalty of Rs .25,000/- (Rupees twenty five thousand.) on M/s. Pentair Water Treatment Pvt. Ltd. (IEC-0599020415) under Section 112 (a) (ii) of the Customs Act, 1962, for their act of omission and commission.

(iii) I rejected the HSN code 39269099 of item (TABLE A) of Bill of Entry No.9914488 dated 07.05.2025 and ordered for re assessment under HSN Code 96035000

This Order is issued without prejudice to any other action that may be taken against the noticee or persons or imported goods under the provisions of the Customs Act, 1962 or any other law for the time being in force in India.

Digitally signed by  
Raj Kumar Mishra  
(**RAJ KUMAR MISHRA**)  
Date: 18-07-2025  
ASSISTANT COMMISSIONER OF CUSTOMS,  
APPRAISING GROUP- IIG, JNCH, NS-I

To

M/s Pentair Water Treatment Pvt. Ltd. (IEC-0599020415)  
Plot No.U02B, CMM Warehouse Logisis Verna Industrial Estate,  
SAL Verna 403722.

Copy to:-

1. The Commissioner of Customs(I), NS- I, JNCH.
2. The Dy. Commissioner of Customs, Review Cell(I), JNCH.
3. The Dy. Commissioner of Customs, Centralised Adjudication Cell, JNCH.
4. Office Copy.