## OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT)

## JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA

TAL : URAN, DIST : RAIGAD, MAHARASHTRA � 400 707.

#### **STANDING ORDER NO.36/2007**

Sub : Classification of Boric Acid and separate chemically defined

**Central Excise Central Excise** 

**Attention of Custom officers posted in JNCH is drawn to** Standing Order No. 45/2006 issued on the above subject. Board has presently issued Circular No. 34/2007-Cus dt. 17/09/2007 on this subject in supersession of the earlier circulars which has been notified vide Public Notice No.38/2007 dt. 24.09.2007. The same is reproduced below.

# 

Separate defined chemical compound under chapter 28 or as pesticides / insecticides, etc. under chapter 38 of the Customs Tariff.

2. **OOD** Board discussed the issue of classification of Boric Acid and other separate chemically defined compounds. It was noted by the Board that Boric Acide is a chemical compound specified under heading 2810 of the Customs Tariff. It has multifarious uses, which *interalia*, include industrial raw material, insecticide use, etc. Following a Supreme Courtes decision in the case of Union of India v/s Pesticides Manufacturing & Formulators Association of India [2002 (146) ELT 19(SC)], the Board in the past had examined the matter regarding the classification of Boric Acid, and its admissibility for imports in terms of the Foreign Trade Policy. Accordingly, Circular No. 61/2004-Cus dated 28.10.2004 was issued, classifying Boric Acid under Chapter 3808 of the Customs Tariff. Following the circular, all customs formations are classifying Boric Acid under Chapter 38, whereas the domestic manufacturers are classifying the commodity under Chapter 28, which has a specific heading for the commodity. Hence, differing assessment practices were prevailing, and the issue was required to be sorted out in respect of Boric Acid, which is imported for purposes other than for use as Insecticide. **QQQQ** 

3. **Order** 3. **Order** 3. **Order** 3. **Order** 3. **Order** 4. **Order** 4. **Order** 3. **Order** 4. **Order** 4. **Order** 3. **Order** 4. **Order**

**Appraising groups are directed to finalise pending assessments** as per the above CBEC circular.

## 

# 

 Image: Commissioner (Import)