

-: 89 :-

GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS (APPRAISEMENT)
CUSTOM HOUSE, KARACHI

سید محمد سعید

No.CC-09/06(A)
SI/Misc/24/06-III

11th August, 2006

PUBLIC NOTICE NO. 15 / 2006(A)

Subject: CLASSIFICATION OF CERAMIC ROLLERS LHB-75 OF SIZES 42/32 X 3000 MM AND 45/35 X 3110 MM

An issue was forwarded to the Classification Committee for determination of correct PCT heading of ceramic rollers imported by M/s. Karam Ceramic Limited, Karachi. Meeting of the classification committee was held on 10.07.2006 which was attended by the following members and representative of the importer:

01. Mr. Muhammad Siddique, Additional Collector, Appraisalment-I Chairman PCT Committee
02. Mr. Javed Iqbal Butt, Deputy Collector, Appraisalment (Group-III), DC Classification Committee
03. Mr. Muzaffar Rizvi, Principal Appraiser (Group-II), PA Classification Committee
04. Mr. Javed Ahsan, Principal Appraiser, Appraisalment (Group-IV) Member PCT Committee
05. Mr. Mehmood-ur-Rehman Baig, Principal Appraiser, (AFU) Member PCT Committee
06. Mr. Shafiullah, Principal Appraiser, (Group-III) Member PCT Committee
07. Mr. N.A. Siddique, Chemical Examiner, Custom House Laboratory Member PCT Committee
08. Mr. Abdul Jabbar, Appraising Officer, (Group-III) Representative of Group-III
09. Mr. Malik Safdar, Representative of M/s. Karam Ceramic
10. Mr. Sean Semson Representative of M/s. Karam Ceramic

2. The imported goods were ceramic rollers LHB-75 of size 42 x 32 x 3000 mm & 45 x 35 x 2930 mm. The literature described the goods as refractory ceramic rollers containing more than 75% of Alumina (AL₂O₃). They are used for transportation of ceramic tiles from one place to another place in the kiln during the manufacturing process.

3. The referring Group claimed classification of the goods under sub-head 9090 whereas the importers claimed classification under sub head 2000 of heading 69.03.

4. The literature furnished by the importers revealed that the ceramic rollers Art No. LHB 75 have the following composition:

Contentants of (AL ₂ O ₃)	74 - 76%
Contentants of Z ₂ O	Nil
Water absorption	0 - 11%

PCT heading 69.03 has been sub-divided as under:


HS Code	Description
69.03	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.
6903.1000	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products
	- Containing by weight more than 50% of alumina (AL ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂):
6903.2010	--- Cold tundish lining sets, slide gate refractory sets & nozzles
6903.2090	--- Other
	- Other:
6903.9010	--- Refractory products of a kind used in industrial ovens, kilns and furnaces
6903.9020	--- Saggars and parts thereof
6903.9090	--- Other

-:91:-

5. The sub-heading 1000 of heading 69.03 covers only those refractory ceramic goods which contained by weight more than 50% graphite or other carbon or of a mixture of these products. Since the impugned goods neither contain graphite nor contain other carbon, the goods fall out-side the ambit of sub-heading 1000 of heading 69.03.

6. The refractory ceramic goods containing by weight more than 50% of alumina (AL_2O_3) or with a mixture or compound of alumina (AL_2O_3) and of Silica (SiO_2) falls for classification under sub-head 2000 of heading 69.03 since the imported refractory ceramic rollers are comprised of 74 - 76% alumina (AL_2O_3) these fall for classification under sub-head 2000 of heading 69.03 by virtue of General Interpretation Rule No.1 of Pakistan Customs Tariff. As such they are not classifiable under sub-head 9000 of heading 6903 or under its further sub-divided headings.

7. In view of the above the Committee ruled that refractory rollers Art No. LHB-75 are correctly classifiable under heading 6903.2000 of Pakistan Customs Tariff.


(Musarrat Jabeen)
Collector