

GOVERNMENT OF PAKISTAN
CLASSIFICATION CENTRE
MODEL CUSTOMS COLLECTORATE OF APPRAISEMENT (EAST)
CUSTOM HOUSE, KARACHI

No. MCC/201/LAW/EAST/2014

Dated: /6 -08-2014

The Collector,
Model Customs Collectorate,
Custom House,
Islamabad.

SUBJECT:- CLASSIFICATION OF WATER MELON SEEDS- WP NO 1001/2014.

Please refer to Model Customs Collectorate, Islamabad's letter bearing No. S1/IMP/Misc/68/2014/7470 dated 19-06-2014 on the above subject.

02. The subject case was forwarded to PCT Committee by Model Customs Collectorate, Islamabad for determination of tariff classification of "Water Melon Seeds" imported by M/s United Agro Traders, Swabi, (KPK) vide GD No. 7939 dated: 14-03-2014 declaring the goods under PCT heading 1209.9900. The Collectorate classified the goods under PCT 1207.9900 in the light of Classification Committee's decision No.CC/43/2012 dated 30-05-2013. The importer filed writ petition No. 1001/2014 before the Honourable Lahore High Court, Rawalpindi Bench and the Court directed the Collectorate to forward representation to the Classification Committee for decision regarding correct classification of the goods within 60 days of receipt of Court's orders.

03 To examine the issue, meetings of the Classification Committee were convened on 02-07-2014, 24-07-2014 and 15-08-2014 duly attended by to representatives of the importer and the members of PCT Committee. The samples of the goods were presented by the importer before the committee. It is evident that the referring Collectorate classified the goods under PCT Heading 1207.9900 relating to Other Oil Seeds and Oleaginous Fruits in the light of PCT Committee's earlier decision dated 30-05-2013 in case of Melon Seeds (Hybrid). The contention of the importer, however, is that since the seeds imported by him are for sowing purpose thus the same should be classified in PCT heading 1209.9900 pertaining to seeds used for sowing.

04. The Classification Committee has examined the case on the basis of available record and in the light of relevant chapter/ section notes as well as the explanatory notes of Harmonized System of World Customs Organization. It is observed that Melon Seeds are specifically classified in HS Code 12.07. Since Water Melon is a variety of Melon, therefore, HS Code 12.07 is the appropriate tariff heading for Water Melon Seeds as well. Prima facie, Water Melon Seeds imported in the instant case are hybrid seeds for sowing purpose. However, the same are excluded from the purview of HS Code 12.09 declared by the importer by virtue of Note 3(d) of Chapter 12 of Harmonized Commodity Description & Coding System and Pakistan Customs Tariff which states as under:-

*“Heading 12.09 does not, however, apply to the following even if for sowing:
(d) Products of headings 12.01 to 12.07 or 12.11. “*

05. After careful perusal of the available record and relevant explanatory notes the Classification Committee is, therefore, of the opinion that Water Melon Seeds even if meant for sowing remain classifiable under PCT Code 12.07 along with Melon Seeds in terms of rules 1 and 3(a) of General Rules for Interpretation of the Harmonized System read with rule 1 of Pakistan Rules for Interpretation of Customs Tariff.



(Wajid Ali)

Additional Collector-I
Chairman Classification Committee

Copy for information:-

1. Mr. Ghulam Mustafa, Secretary (Tariff-I), Federal Board of Revenue, Islamabad with reference to Board's letter bearing C.No. 3(7) Tar-I/2012 dated 05-06-2014 and in compliance of order dated 29-05-2014 of the Honorable Lahore High Court, Rawalpindi Bench in Writ Petition No. 1001/2014.
2. All Collectors of Customs