

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

Dated 20.04.1989

PUBLIC NOTICE NO.08/89-(APPRAISEMENT)

SUBJECT: CLASSIFICATION UNCOATED / UN-IMPREGNATED FILTER PAPER WITH CREPED, CRINKLED OR EMBOSSED SURFACE.

M/s Agenc's International De Pakistan, Lahore imported a consignment of filter paper per IGM No. 376/87 dated 07.12.1987 index No.42 and claimed assessment thereof under heading 48.07 PCT chargeable to Customs duty @ 40% then applicable. The goods on examination and laboratory test were found to be uncoated/un-impregnated filter paper embossed (crinkled type). Accordingly Custom House was of the view that the goods in question were classifiable under heading 48.05 of the PCT chargeable to duty @ 100% ad val. The importers then insisted to classify the paper in question under heading 48.01 H as filter paper chargeable to duty @ 40%. The issue was placed before the PCT Committee of the Custom House. The PCT Committee decided that the paper in question being uncoated filter paper with creped/crinkled surface was to be classified under heading 48.05 of the PCT. Accordingly the goods in question were classified under heading 48.05 and bill of entry was completed. The importers contested the classification made by the Custom House with the plea that the paper in question being filter paper uncoated and un-impregnated should have been classified under heading 48.01H as dits use, irrespective of its surface finish being creped or crinkled, is filtration. To substantiate their contention they also produced certificates from the foreign suppliers and that test report of PCSIR Laboratory, Lahore. Both the certificates of the foreign suppliers and the PCSIR Laboratory confirmed the paper in question to be uncoated/un-impregnated filter paper, creped/crinkled type i.e. with creped/crinkled surface.

The classifications made by the Custom House having been disputed by the importers, the issue was referred to the Central Board of Revenue vide this Custom House letter of even number dated 28.08.1988 the Board vide their letter C.No.6(10)TAR-/88 dated 08.04.1989 observed that such paper falls for classification under H.S. Heading 48.08 as the paper in question has been further worked during or after manufacture in such a way that it is no longer flat or of uniform surface. Chapter Note 6 to Chapter 48 also places it in heading 48.08 rather than 48.05.4000 as 48.08 occurs last in numerical order in this context in the Nomenclature.

In this connection it is also made clear that basic structure of the Tariff under CCCN and H.S is more or less the same except change in serial Nos. of Chapter Notes to Chapter 48. Thus classification of paper in question had to be governed by Chapter Note 3 of Chapter 48 of Pakistan Customs Tariff under CCCN then applicable Heading 48.05 PCT falling later to heading 48.01H PCT under CCCN was therefore applicable in cases of imports prior to introduction of Harmonised Tariff since, July, 1988.

It has therefore been ruled by the Board that uncoated creped, crinkled and embossed filter paper is correctly classifiable under PCT heading 48.08 based on Harmonised Commodity Description and Coding System, which corresponds to heading 48.05 of PCT (CCCN). It is therefore notified for information of all concerned and the Public at large.

Sd/-
(MUHAMMAD SULAIMAN)
Collector