



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



C-200/KAPE/PCT/2022

Dated: 27.02.2023

PUBLIC NOTICE NO. 05/2023

SUBJECT: **CLASSIFICATION OF ITEM 'DESIGNED/CUT TO SIZE STAINLESS STEEL SHEET'**

The Collectorate of Customs Appraisalment (East) forwarded a reference vide letter No.SI/Misc/1033/KAPE-G-V-2021 dated 30.05.2022 for classification of 'Printed Stainless Steel Non Magnetic Sheet Cut to Size'. Brief facts as reported by the referring Collectorate are that importer M/s Subhan Enterprises imported multiple items of Gas Hob and parts, including 'Printed Stainless Steel Non-Magnetic Sheet Cut to Size' vide GD No. KAPE-HC-156709-22-02-2022. The importer declared the goods as 'SS Sheet' under PCT heading 7219.9090. The Collectorate was of the view that the impugned good on Examination were found to be 'Printed Stainless Steel Non-Magnetic Sheet Cut to Size' and the same were assessable under PCT heading 7321.9000. However, the importer contended that merely cut to sizes and/or printing/embossing did not change essential character of the goods being stainless steel sheet and that the same still required further working by machine presses and tools to enable it to be finally a part of Gas Hob, hence as imported, the same is classifiable under PCT heading 7220 in the light of Explanatory Notes of HS Code 7220 of the Harmonized Coding System. The importer's request for provisional assessment under Section 81 of the Customs Act, 1969 was acceded to by referring the matter to Classification Committee for determination of PCT heading under Pakistan Customs Tariff.

2. Several meetings of Classification Committee were held, and lastly a meeting was held on 06.01.2023 which was attended by the Departmental representative and members of the Classification Committee but no one appeared from the importer side. The representative of the Collectorate reiterated that since the sheets are cut to size and imported with some hob/range hood parts, therefore, the same are classifiable as parts under PCT heading 7321.9000.

3. The Classification Committee has gone through the arguments and documents put forth and also considered the relevant provisions of law dealing with the HS classification. Classification of any imported goods under Pakistan Customs Tariff is determined under the General Rules for the Interpretation (GIR) of First Schedule to the Customs Act, 1969. The impugned goods were reported to be 'Printed Stainless Steel Non-Magnetic Sheet Cut to Size'.

FBR e-Box

Received in M (PR) Office on 28/03/23

C (PA)

4/8/23

Ms. Zeb Gul Shabir
Chief (Public Relations)

Wahid

The Committee considered the PCT headings relied upon by the referring Collectorate and the importer. The Committee considered Explanatory Notes to HS Code 73.21 which are reproduced hereunder:

The heading also covers clearly identifiable iron or steel parts of the above-mentioned appliances (e.g., internal oven shelves, cooking-plates and rings, ash-pans, removable fire-boxes and fire-baskets, gas burners, oil burners, doors, grills, feet, guard rails, towel rails and plate racks).

4. The Committee observed that as per above Explanatory Notes, only those parts like internal oven shelves, cooking plates, burners, doors, etc which are clearly identifiable and dedicatedly designed to be used with hob/stove are to be considered as their parts.

5. The Committee considered relevant Explanatory Notes which are reproduced as under:

Explanatory Notes to HS Code 72.20:

"The provisions of the Explanatory Note to heading 72.11 or 72.12 apply, mutatis mutandis, to the products of this heading."

Explanatory Notes to HS Code 72.12:

"This heading covers the same kind of products as described in heading 72.10 but, to fall in this heading, they must be of a width of less than 600 mm."

The Explanatory Notes to HS Code 72.10:

"This heading covers the same kind of products as described in heading 72.08 or 72.09, but, to fall in this heading, they must be clad, plated or coated."

Explanatory Notes to PCT heading 7209:

"The provisions of the Explanatory Note to heading 72.08 apply, mutatis mutandis, to the products of this heading."

Explanatory Notes to PCT heading 7208 defining "Flat Rolled products":

" (k) Flat-rolled products

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:

- coils of successively superimposed layers, or*
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.*

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings."

6. The Committee considered Subheading Explanatory Notes mentioned under the HS Code 72.09 which are reproduced hereunder:

"Subheadings 7209.15, 7209.16, 7209.17, 7209.18, 7209.25, 7209.26, 7209.27 and 7209.28


In addition to cold-rolling, the products of these subheadings may have been subjected to the following working or surface treatments:

- (1) Flattening.*
- (2) Annealing, hardening, tempering, case-hardening, nitriding and similar heat treatments to improve the properties of the metal.*
- (3) Pickling.*
- (4) Surface treatments described in Item (2) of the second paragraph of the Explanatory Note to heading 72.08.*
- (5) Stamping, punching, printing, etc., with simple inscriptions, such as trademarks.*
- (6) Cutting into rectangular (including square) shape.*
- (7) Operations intended exclusively to detect flaws in the metal."*

7. The Committee observed that in view of the above, it is evidently clear such sheets even if bear patterns, printing and cut into rectangular shape, are covered under PCT heading 7220. The Committee also considered WCO Decision adaption 1992 which reproduced as under:

"Classification Opinion

- 1. Flat plates in round, hexagonal or octagonal shape, which are stamped from hot-rolled sheet steel. These are industrial products which have to undergo substantial and specific further processing before becoming finished wheel centres for assembling to a rim to form a complete motor vehicle wheel. Application of Note 1 (k) to Chapter 72. Adoption : 1992."*

8. The Committee observed that the impugned goods 'Printed Stainless Steel Non-Magnetic Sheet Cut to Size' as imported and presented can be used for multiple purposes, depending upon further work to be done upon them. These sheets do not attain the essential character of being part of Hob or Stove as the same are cut to size flat sheet and no work is done on them to contain holes/spaces/compartments for burner/knob placements. Furthermore, in their present condition and form, these sheets cannot be fitted with or used as part of Hob/Stove as these are flat sheet, without any holes, ridges, bends, bolts/screws/rivets attachments, etc. These sheets need to be worked upon as stated above to make them to be used with Hob/Stove. 

9. In view of the above, the Committee is of the view that 'Printed Stainless Steel Non-Magnetic Sheet Cut to Size' is appropriately classified under PCT heading 7220.9090 by application of GIR Rule 1.

10. The above classification determination is specific to the product whose details/specifications have been given above. Further, the ruling is based on the documents and information provided by the referring Collectorate/importer and shall be treated as annulled if it is found at any subsequent stage that the same was obtained by providing incorrect, false, misleading or incomplete information.

11. This Public Notice is issued in terms of Chapter-II (Classification) of CGO 12/2002 dated 15.06.2002.


(Mushtaq Ali Shahani)

Additional Collector of Customs/
Chairman Classification Committee

Copy for information to:

1. The Member Customs (Policy / Operations), Federal Board of Revenue, Islamabad.
2. The Member (Customs Legal & Accounting), Federal Board of Revenue, Islamabad.
- ✓ 3. The Member (FATE), Federal Board of Revenue, Islamabad with the request to publish this ruling on FBR website.
4. The Chief Collector of Customs (Appraisalment) South, Custom House, Karachi.
5. The Chief Collector of Customs (Enforcement) South, Custom House, Karachi.
6. The Chief Collector of Customs (Appraisalment) Central, Custom House, Lahore.
7. The Chief Collector of Customs (Enforcement) Central, Custom House, Lahore.
8. The Chief Collector of Customs (North), Custom House, Islamabad.
9. The Chief Collector of Customs (Balochistan), Custom House, Quetta.
10. The Collectorate of Customs, Appraisalment (East/West/PMBQ), Karachi.
11. The Director, Reforms and Automation (R&A), Custom House, Karachi with the request to incorporate this ruling in WeBoC.
12. The Project Director, WeBoCGlo, Custom House, Karachi for necessary action.
13. The Collectorate of Customs, Islamabad.
14. Subhan Enterprises, Opps, Habib Bank Limited Sagheer Park, Noshehra Road Gujranwala Khiali Shahpur Pakistan.
15. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
16. The Karachi Chamber of Commerce & Industry, Karachi.
17. The Karachi Customs Agents Association, Karachi.
18. Notice Board.


(Mushtaq Ali Shahani)

Additional Collector of Customs/
Chairman Classification Committee

