

S.MURUGAPPAN

ADVOCATE, HIGH COURT

ASSISTED BY:

K.NANCY, B.COM., B.L. (HONS.),
M.S.HARSHA PRABHU, L.L.M.

CONSULTANTS:

GST, CUSTOMS, FOREIGN TRADE LAWS,
FOREIGN EXCHANGE MANAGEMENT ACT.

OPINION

1. **QUERIST:**

Samsung India Electronics Pvt. Ltd.,
Plot No. P-1, SIPCOT Industrial Park, Phase-2,
Walajahbad Road, Sunguvarchatram Post,
Sriperumbudur Taluk, Kanchipuram District – 602 106.

2. **FACTS:**

- 2.1 One of the items used in the manufacture of refrigerator by the querist is LED Lamp Assembly. The querist has given the following information about this lamp assembly.

“ASSY LAMP LED [DA41-00519R], Spec: LED;3ea, CEM-1,65*10*1.6T, WHITE

The above assy Lamp LED is used in Samsung Refrigerators and is operating at 12.V. It is mainly used for providing light when opening the Refrigerator Door.

It contains PCB, Connector & 3 Chip LED's are connected in Series with Current limiting resistors.

It consumes less power when compared to Incandescent lamps used and provides better luminance together. Life time of this Chip LED's are more with minimal cost.”

- 2.2 The querist has also provided a drawing of the product/part showing the LED circuitry and also shared photographs of the product.

3. **QUERY:**

Querist would like to know the appropriate HS code for this item.

4. **OPINION:**

- 4.1 From the information provided, it is noticed that the product under reference is an LED Lamp Assembly i.e. LED Diodes with associated circuitry. It has a connector and current limiting resistor. Heading 8539 of the First Schedule to the Customs Tariff Act covers “**electric filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps.**”
- 4.2 The HSN explanatory notes for the product “**Light-emitting Diode (LED lamps)**” state the following.

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“The light from these lamps is produced by one or more light-emitting diodes (LED). These lamps consist of a glass or plastic envelope, one or more light-emitting diodes (LED), circuitry to rectify AC power and to convert voltage to a level useable by the LEDs, and a base (e.g., screw, bayonet or bi-pin type) for fixing in the lamp-holder. Certain lamps may also contain a heat sink.

These lamps are of various shapes, e.g., spherical (with or without a neck); pear or onion shaped; flame shaped; tubular (straight or curved); special fancy shapes for illuminations, decorations, Christmas trees, etc.”

- 4.3 From the above explanation as well as the Tariff entry in the first schedule to the Customs Tariff Act, it will be clear that the product under reference, on the basis of the information provided by the querist, will be classifiable as “LED Lamp assembly” under Heading “8539”.
- 4.4 Though it is stated that this is used as a part in the refrigerator, since on its own description, the product is elsewhere covered by a specific entry in Chapter 85, it has to be classified in that entry on the basis of Section Note 2 to Section XVI of the Customs Tariff Schedule. This note reads as follows:
- (a) **parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 8409, 8431, 8448, 8466, 8473, 8487, 8503, 8522, 8529, 8538 and 8548) are in all cases to be classified in their respective headings;**
 - (b) other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind or in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 8517 and 8525 to 8528 are to be classified in heading 8517;
 - (c) all other parts are to be classified in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate or, failing that, in heading 8487 or 8548.”
- 4.5 Accordingly, in our view, the correct HS code for this product will be “8539 5000”, which specifically refers to LED Lamps at eight digit level in the Indian Customs Tariff Schedule.



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Disclaimer:- The above opinion is provided based on the information and documents made available to us by the querist and further based on the laws and rules prevalent as on date and the understanding of such provisions by the author and is meant for the private use of the person to whom it is provided without assuming any liability for any consequential action taken based on the views expressed here.