

ASSISTED BY:

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CONSULTANTS:

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

BY E-MAIL / COURIER

File No.4/2022-Opinion

20.01.2022

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

Attn.: Mr. Thomas David <thomas.david@samsung.com>

C.C.: akbar.p@samsung.com / s.ramesh@samsung.com / saravana.s2@samsung.com

Sir,

Sub.: Classification of LED lamp for refrigerators.

1. In continuation of our opinion of even number dated 13.01.2022 and the telephonic talk we had today, it is clarified that with effect from 01.01.2022 the Tariff heading in the First Schedule to the Customs Tariff viz. 8539 5000 is deleted and in its place the following two headings have been incorporated.

- Light-emitting diode (LED) light sources:

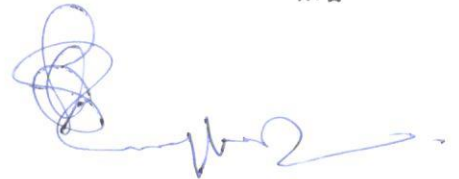
8539 51 00 -- Light-emitting diode (LED) modules
8539 52 00 -- Light-emitting diode (LED) lamps

2. The distinction between LED modules and LED lamps are explained in Chapter Note 11 to Chapter 85 of the above schedule in the following manner.

"11. For the purposes of heading 8539, the expression "light-emitting diode (LED) light sources" covers—

- (a) *"Light-emitting diode (LED) modules" which are electrical light sources based on light-emitting diodes (LED) arranged in electrical circuits and containing further elements like electrical, mechanical, thermal or optical elements. They also contain discrete active elements, discrete passive elements, or articles of heading 8536 or 8542 for the purposes of providing power supply or power control. Light-emitting diode (LED) modules do not have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.*

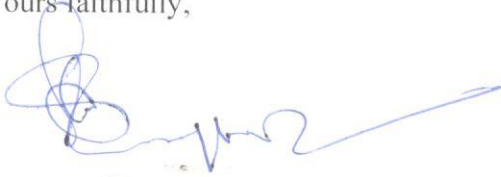
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(b) *“Light-emitting diode (LED) lamps” which are electrical light sources containing one or more LED modules containing further elements like electrical, mechanical, thermal or optical elements. The distinction between light-emitting diode (LED) modules and light-emitting diode (LED) lamps is that lamps have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.*”

3. From the above, it can be seen that the basic distinction is the availability of a cap in the lamps which permit easy fixing/installation in electrical fittings/ luminaires. It was clarified over phone and also from the photograph it is obvious that the present LED device does not have a cap. As such, it should be classified under ‘8539 5100’ as “LED Modules”.

Yours faithfully,

A handwritten signature in blue ink, consisting of a series of loops and a long horizontal stroke extending to the right.

S. MURUGAPPAN

sm/ss