

# S.MURUGAPPAN

ADVOCATE, HIGH COURT

**ASSISTED BY:**

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

**CLASSIFICATION OPINION ON 25 PARTS USED IN AUTOMOBILES  
AS PER THE DETAILS PROVIDED IN THE MAIL RECEIVED ON 24.02.2023**

1. The provisions relating to classification, as contained in the Chapter Notes, Section Notes as well as Interpretative Rules, which were referred to in our earlier opinion sent on 08.03.2023, will equally apply to the present opinion and for the classification suggested by us for the various parts mentioned in your mail.
2. We are indicating below the suggested classification for the parts mentioned in your chart followed by the justification for arriving at the classification.

SL.NO.	PART NAME	CLASSIFICATION
1.	COVER, UPR BALL JOIN	87089900
2.	CLIP	39269099
3.	SEAL, NOZZLE HOLDER	84879000
4.	BUSH, REAR AXLE CARRIER, RH	87089900
5.	ELEMENT SUB-ASSY, AIR CLEANER FILTER	84213100
6.	CONVERTER ASSY, TORUE	87089900
7.	FILTER, FUEL PUMP	84212300
8.	ELEMENT ASSY, FUEL FILTER	84212300
9.	FILTER, GAS	84213990
10.	FILTER, HV BATTERY	84213990
11.	ELEMENT SUB-ASSY, AIR CLEANER FILTER	84213100
12.	SEAL, TYPE V OIL	84879000
13.	SEAL, OIL, NO.1(FOR VANE PUMP HOUSING)	84842000
14.	ELEMENT ASSY, FUEL FILTER	84212300
15.	FILTER, HV BATTERY INTAKE NO 1	59119090
16.	ELEMENT SUB ASSY, FUEL FILTER	84212300
17.	FILTER CLEAN AIR	84213920
18.	PIPE, INTAKE AIR CONNECTOR, NO 3	87089900
19.	STRAINER ASSY, VALVE BODY OIL	87089900
20.	SPACER, RR FLOOR CARPET	87089900
21.	PAD, FR FLOOR, NO 1	87089900
22.	EXTESION SUB ASSY, REAR FLOOR Side, RH	87089900
23.	TRACK ASSY, NO.2	83023090
24.	PANEL SUB-ASSY, ROOF SIDE, INNER RR LH	87089900
25.	CUSHION, ROOF RACK LEG, FR RH	87089900



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2.1 **Justification for Classification of the Part mentioned in Sl. No.1**

Identifiable part designed for use in automobiles not excluded from Section XVII as part of general use and no specific description in the other Chapters / Headings.

2.2 **Justification for Classification of the Part mentioned in Sl. No.2**

Note 2(b) excludes “parts of general use” as defined in Note 2 to Section XV of base metals and articles of base metal or similar goods of plastics (Chapter 39). The base metal clip will fall under Heading 8302 and goods falling under Heading 8302 are defined as “parts of general use”. The present part, being made of plastic, will fall under Chapter 39.

2.3 **Justification for Classification of the Part mentioned in Sl. No.3**

As per Explanatory Notes to Heading 8487, seals made of rubber are specifically covered in that heading.

2.4 **Justification for Classification of the Part mentioned in Sl. No.4**

Identifiable part of vehicle specifically designed for use and not excluded from Section XVII by Section Notes and from Chapter 87 under Chapter Notes and not covered by specific description under other headings of the tariff.

2.5 **Justification for Classification of the Part mentioned in Sl. No.5**

In terms of Note 2(e), machines and apparatus of Headings 8401 to 8479 or their parts (excluding radiators for vehicles) and goods specified under Headings 8481 and 8482 and integral parts of engines or motors falling under Heading 8483 are excluded from the scope of Section XVII and consequently from Chapter 87. Filtering machinery for liquid, gas, air, etc., are specifically described under Heading 8421. Therefore, such filtering apparatus or their parts will get excluded from Chapter 87. As per the HSN Explanatory Notes, filtering elements alone, such as, paper, fabric will be classifiable according to their constituent material. However, if such elements are framed or assembled with other parts, then, they are not excluded from Chapter Heading 8421. In this case, it is noticed in the photographs carried in the excel sheet that this is not an unassembled paper, but, complete filter unit framed containing paper as filter element. Hence, classification is suggested accordingly.





2.6 **Justification for Classification of the Part mentioned in Sl. No.6**

Goods described under Chapter Heading 8483 are excluded from Section XVII only when they are integral parts of IC Engine or Motors. Or in other words, all items described under Heading 8483, but, which are designed for use in automobiles, are not within the scope of Chapter 84 and not excluded from Section XVII and consequently from Chapter 87.

2.7 **Justification for Classification of the Parts mentioned in Sl. Nos.7,8,9,10 & 11**

Same reasons as given for Sl.No.4

2.8 **Justification for Classification of the Parts mentioned in Sl. Nos.12 & 13**

Heading 8484 covers specific seals made of composite material. Because of specific coverage in that heading, classification under Chapter 87 is ruled out.

2.9 **Justification for Classification of the Part mentioned in Sl. No.14**

Same reasons as given for Sl.No.5

2.10 **Justification for Classification of the Part mentioned in Sl. No.15**

From the photograph, it is seen that it is nothing but, a stitched fabric and made of polyester for use as filter. Accordingly, it will be classifiable under Chapter Heading 5911 as a specific product i.e., fabrics for technical / industrial use.

2.11 **Justification for Classification of the Parts mentioned in Sl.Nos.16 & 17**

Same reasons as given for Sl.No.5

2.12 **Justification for Classification of the Parts mentioned in Sl.Nos.18, 19, 20, 21 & 22**

These are specifically designed for principal use in automobiles. They are not excluded by operation of Section Notes or Chapter Notes from Section XVII or Chapter 87. There are no other headings in the tariff specifically describing these parts.



2.13 **Justification for Classification of the Part mentioned in Sl.No.23**

This is a metal fitting for enabling sliding of car seats and by operation of the definition with regard to parts of general use, such fittings/mounting for automobiles are classified under Heading 8302.

2.14 **Justification for Classification of the Parts mentioned in Sl.Nos.24 & 25**

Same reasons as given for Sl.Nos.18 to 22.

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**S. MURUGAPPAN**

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**Disclaimer:-** The above opinion is provided based on the information and documents made available to us by the company 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.