**BY E-MAIL / COURIER**

**File No.116/2023-Opinion**

01.06.2023

M/s. J.K. Fenner (India) Limited,

Khivraj Complex II, 5th Floor,

480 Anna Salai, Nandanam,

Chennai – 600 035.

Attn.: Mr. Arun .R <arun.r@jkfenner.com>

**Mobile:**  **73388 08448**

Sir,

**Sub.: Classification of cut Synthetic Staple Fibre.**

1. In connection with the above, find attached the following.

(a) Opinion.

(b) Our Bill towards professional charges.

2. Should you need any further clarification in this regard, please feel free to contact me. Kindly arrange for payment of the attached bill.

Yours faithfully,

**S. MURUGAPPAN**

Attached: as above.

sm/ss

**OPINION**

**1. QUERIST:**

M/s. J.K. Fenner (India) Limited,

Khivraj Complex II, 5th Floor,

480 Anna Salai, Nandanam,

Chennai – 600 035.

**2. FACTS:**

2.1 The querist regularly imports Nylon cut fibre of 1 mm length from the suppliers Teijin Frontier Shanghai, China. These goods are classified by the querist under heading 5506 1000 and cleared upon payment of applicable duty.

2.2 It is reported that in respect of one consignment consisting of the above cut fibre covered under Bill of Entry No.5930908 dated 13.05.2023 the assessment was made and when the goods were sought to be cleared, at the time of examination, the customs officials have contended that these products are correctly classifiable under 5601 3000. In the light of this objection, it appears that they have asked the querist to pay differential duty for the past consignments as well as the present consignment under clearance. It is further stated that the customs officials’ stand is based on the HS code indicated by the suppler himself in the invoice as 5601.30 and also the explanatory notes to the HSN for chapter 55.

2.3 For ascertaining the nature of the goods under import, the querist has made available one set of documents relating to a past clearance and also shared a photograph of the material.

**3. QUERY:**

In the light of the above facts, the querist would like to know the appropriate classification for these goods.

**4. OPINION:**

# 4.1 Heading 5506 covers Synthetic staple fibres, carded, combed or otherwise processed for spinning. At eight-digit level 5506 1000 covers such cut fibres made of nylon. On the other hand, heading 5601 covers Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps. At eight-digit level, heading 5601 3000 covers textile flock and other items.

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4.2 It is also to be noted that the supplier’s document (bill of lading) shows the HS code for this nylon cut fibre as “5601.30”.

4.3 It is to be noted that heading 55.06 covers only synthetic staple fibres that are **carded, combed or otherwise processed for spinning**. The HSN explanatory notes to this heading read as follows:

This heading covers synthetic staple fibres (including waste of synthetic staple fibres or filaments) after they have been carded, combed or otherwise processed for spinning.

In carding, staple and waste fibres are passed through machines which render the fibres more or less parallel, and deliver them in the form of a wide web or lap which is then generally condensed into a sliver (a strand of fibres loosely combined without twist).

In combing, the carded sliver is passed through further machines which render the fibres almost perfectly parallel and, in the case of waste, remove the shorter fibres (noils). The combed sliver is usually wound in coils or balls, known as “tops”.

4.4 Further, under chapter 55 in the General Explanatory Notes to the HSN, it is specifically indicated that textile fibres not exceeding 5 mm in length (flock) of heading 5601 are excluded from chapter 55. Under heading 5601, the explanatory notes to HSN under the sub title “Textile Fibres, not exceeding 5 mm in length (flock) and textile dust”, read as follows:

“**Textile flock**” consists of textile fibres not exceeding 5 mm in length (silk, wool, cotton, man-made fibres, etc.). It is obtained as waste during various finishing operations and, in particular, from the shearing of velvets. It is also produced by cutting textile tow or fibres. Textile dust is obtained as waste, or by grinding textile fibres to a powder. Textile flock and dust fall in this heading even if bleached or dyed or if the fibres have been artificially curled.

4.5 From the datasheet made available for the earlier import and also from the photograph shared by the querist, it is seen that the goods imported are neither combed nor carded or made ready for spinning. These are in the form of flock of 1 mm length.

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4.6 In the light of the above and the explanatory notes referred to above, these cannot be classified under 5506 as “synthetic staple fibres carded, combed or otherwise processed for spinning”. The appropriate classification will be only as “**Textile flock**” under heading “**5601**” as suggested by the customs department.

**S. MURUGAPPAN**

sm/ss

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