

F. No. 528/96/2001-Cus. (TU)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
New Delhi

Circular No. 33/2007-Cus.

Dated 10th September, 2007

Classification of Digital LCD/Flat Panel Monitor - Admissibility of Notification benefits - reg.

It has been represented by the trade and industry association that certain difficulties have been faced in classification of monitors for use with Automatic Data Processing (ADP) machine and consequent import duty exemption benefits. Doubts have been expressed by field formations as to whether 'LCD or Flat Panel Monitors, if used along with ADP Machines would be classifiable as 'ADP Monitor' and whether exemption from Customs duty vide Sl.No.17 of Notification No. 24/2005-Cus dated 1.3.2005 would be admissible.

2. The issue was examined in the Board. Monitors used along with ADP machines were classified till 31.12.2006, under heading 8471 of the First Schedule to the Customs Tariff Act, 1975. Due to HS 2007 changes brought into effect from 1.1.2007, such monitors are presently classifiable under sub heading 8528 40. All types of monitors and projectors which are solely or principally used with an ADP machine is covered under the sub headings 8528 41(Cathode Ray Tube Monitors), 8528 51(Other types) and 8528 61(Projectors) and are extended with exemption of customs duty vide Sl.No.17 of notification No. 24/2005-Customs dated 1.3.2005. Further, television or video monitors were classifiable earlier under heading 8528. Presently these monitors used as Television or Video reception apparatus are classified under sub heading 8528 71 or 8528 72 as the case may be, and are not eligible for the aforesaid exemption.

3. This issue was also deliberated at the Conference of Chief Commissioners' on Tariff and Allied Matters, wherein it was decided that the Board may issue guidelines on the basis of assessment practice that is being followed by Customs Commissionerate, Aircargo, Mumbai to distinguish 'computer monitors' from that of monitors for use with TV / Video and for classifying the goods under 8528 41 or 8528 51 (earlier classifiable under CTH 8471). However, to ensure uniformity, it was decided that Board could issue a circular in this regard.

4. Accordingly the technical features distinguishing the computer monitors from the other types of Television/video monitors are enclosed. These could be used by the officers of the field formation as guidance for assessment, examination of the said goods for determining its proper classification and extension of the notification benefit.

Sd/-
(M. M. PARTIBAN)
Director (Customs)

Member-exporters can avail the Technical Features from EEPC Website : www.eepcindia.org or CBEC Website : www.cbec.gov.in