

 <p>भारत सरकार Govt. of India वित्त मंत्रालय Ministry of Finance राजस्व विभाग Department of Revenue</p>		 <p>75 Azadi Ka Amrit Mahotsav दूर भाष/Phone: 044-22560406 फैक्स/ Fax: 044-2256 1445 इमेल/Email: pcommr7acc-cuschn@gov.in</p>
<p>प्रधान आयुक्त सीमा शुल्क का कार्यालय/O/O THE PRINCIPAL COMMISSIONER OF CUSTOMS (चेन्नै-७) नवीन सीमा शुल्क भवन/ (CHENNAI-VII) – NEW CUSTOM HOUSE, मीनमबाक्कम चेन्नई 600016-/ MEENAMBAKKAM, CHENNAI – 600 016 www.aircustomschennai.gov.in</p>		

F.No. GEN/TECH/PN/48/2024-GR-6

Dated: 02-11-2024

DIN:

Public Notice No. 16/2024

Sub: Classification of Laboratory Chemicals under Heading 9802 –reg.

Kind attention of Importers, Exporters, Customs Brokers, Authorised Persons of all the above, Associations and Federations representing the above persons and all other concerned stakeholders is invited to Circular No. 18/2024-Customs dated 23.09.2024 wherein the effect of Notification No.62/2024-Customs (N.T.) dated 19.09.2024 notifying amendment in Note 3 of Chapter 98 of the First Schedule to the Customs Tariff Act, 1975 has been elaborated.

2. After the coming into force of the said notification, Note 3 of Chapter 98 reads as under:

"3. For the purpose of Heading 9802, "laboratory chemicals" means all chemicals, organic or inorganic, whether or not chemically defined, imported and intended only for own use (i.e. other than purposes like trading, further sale etc.) in packings not exceeding 500 gms or 500 millilitres and which can be identified with reference to the purity, markings or other features to show them to be meant for use solely as laboratory chemicals."

3. Consequent to the above amendment, in order to classify goods under heading 9802, the goods have to be imported and intended only for own use (i.e., other than purposes like trading, further sale etc.). On the other hand, laboratory chemicals imported for purposes like trading, further sale, etc. are out of the scope of heading 9802 irrespective of the quantity/volume and packing size, and thus, are classifiable under their appropriate chapter/heading in the First Schedule. Further, in case of packings exceeding 500 gms or 500 milliliters, the goods will be

classifiable under their appropriate chapter/heading in the First Schedule.

4. Difficulty, if any, faced in implementing the Public Notice may be brought to the notice of the Deputy/Assistant Commissioner of Customs (Group-6), Air Cargo Complex, CH-VII, New Custom House, Chennai – 600017 @ pcommr7acc-cuschn@gov.in.

M MATHEW JOLLY
PRINCIPAL COMMISSIONER

To,

All Concerned.

Copy to:

1. The Chief Commissioner of Customs, Chennai Zone for information.
2. All the Pr. Commissioner/Commissioner of Customs, Chennai Customs Zone
3. All the ADC/JC of Customs, Chennai VII Commissionerate.
4. All Dy./Asst. Commissioner of Customs, Chennai Customs Zone.
5. EDI Section, for uploading on Chennai Customs website.