

Circular No. 18/2024-Customs

F.No. 528/05/2024-STO(TU)
Government of India
Ministry of Finance, Department of Revenue
(Central Board of Indirect Taxes & Customs)

227B, North Block, New Delhi.
Dated: 23rd of September, 2024

To

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive)
All Principal Chief Commissioners/Chief Commissioners of Customs & Central Tax
All Principal Commissioners/Commissioners of Customs/Customs (Preventive)
All Principal Director Generals/ Director Generals under CBIC

Subject: Classification of laboratory chemicals – reg.

Madam/Sir,

Reference is drawn to the 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. The notification has come into force with effect from 19.09.2024.

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

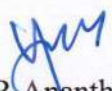
“3. For the purpose of Heading 9802, “laboratory chemicals” means all chemicals, organic or inorganic, whether or not chemically defined, imported and intended only for own use (i.e. other than purposes like trading, further sale etc.) in packings not exceeding 500 gms or 500 millilitres and which can 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 millilitres, the goods will be classifiable under their appropriate chapter/heading in the First Schedule.

4. Suitable Public Notice etc. may kindly be issued for guidance. Any difficulties faced or doubts arising in the implementation of this Circular may please be brought to the notice of Board.

The Hindi version follows.

Yours faithfully,


(R. Ananth)
Director (Customs)