

# S. MURUGAPPAN

ADVOCATE, HIGH COURT

**ASSISTED BY:**

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**CONSULTANTS:**

CUSTOMS, GST,

FOREIGN TRADE LAWS,

FOREIGN EXCHANGE MANAGEMENT ACT.

## OPINION

1. **QUERIST:**

M/s. Mitsuba India Private Limited  
Unit - 1, D8, Sipcot Industrial Complex  
Gummidipoondi - 601 201  
Thiruvallur District  
Tamil Nadu

2. **FACTS:**

2.1 The querist regularly imports parts of Wiper Motor for use in manufacture of Wiper Motors Assembly. It is reported that they are using the classification 85129000 for these parts at present. It appears that their principals have informed them that they should use classification under heading 850300 for these parts. The details of the parts are as mentioned below:

1. Armature Assembly
2. Commutator unit
3. Ball Metal Holder

2.2. The querist has made available the part number and function of these items as per the table below:

Child Part	End use	Part No
ARMATURE ASSYL	Armature assy used in Rear wiper motor for Car	A8243-001-04-000
HOLDERBALL METAL	Holder ball metal used in Rear wiper motor for Car	33841-486-00-000
COMMUTATOR UNIT	Commutator unit used in Front wiper motor for Car	A1547-643-04-000
HOLDER BALL METAL	Holder ball metal used in Front wiper motor for Car	A0096-895-01-000

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3. QUERY:

- 3.1 In the light of the above factual details, the querist wants to know appropriate classification for these parts.

4. OPINION:

- 4.1 It may be true that these parts are for Wiper Motor and Wiper Motor Assembly as such falls under heading 85124000 as Wind Screen Wipers. Parts of such Wind Screen Wipers fall under heading 85129000. At the same time, it is to be remembered that the Wind Screen Wipers is an assembly consisting of motor arms and blade assembly and other minor parts. Drawing the power from the motor, the Wiper Blade functions when the motor is activated.
- 4.2 While the whole assembly is classified under heading 85124000, it is to be remembered that the motor imported alone will be an article by itself and if it is imported separately, its classification will be under heading 8501 which covers "all types" of electric motors.
- 4.3 In the present case, it is seen that the parts, namely, Armature Assembly, Ball Metal Holder and Commutator Unit are all internal parts of the motor. In other words, first they will be parts of an electric motor and then only the other constituents become part of the Wiper Assembly.
- 4.4 By taking into account the above, parts of the motor need to be classified under heading 8503 which specifically covers parts for motors falling under heading 8501. In this regard, the attention of the querist is invited to Note 2 to Section XVI of the CTA schedule, which reads as follows:

*Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 8484, 8544, 8545, 8546 or 8547) are to be classified according to the following rules:*

*(a) parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 8409, 8431, 8448, 8466, 8473, 8487, 8503, 8522, 8529, 8538 and 8548) are in all cases to be classified in their respective headings;*

*(b) other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind or in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate.*



*However, parts which are equally suitable for use principally with the goods of headings 8517 and 8525 to 8528 are to be classified in heading 8517, and parts which are suitable for use solely or principally with the goods of heading 8524 are to be classified in heading 8529;*

*(c) all other parts are to be classified in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate or, failing that, in heading 8487 or 8548.*

- 4.5 By taking into account the above legal provisions and also considering the fact that the parts and reference are identifiable as for sole use in an electric motor without having any other use, their classification will be under heading 8503. In this regard, Note 2(b) mentioned above may be referred to.
- 4.6 In the light of the above, in our opinion, these parts need to be classified under heading 8503.



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