

GIB/GUJ/MEERA METALS/30-07-2018/AAR-293

Advance Ruling Category : Classification

State : Gujarat

Order No.: GIB/GUJ/MEERA METALS/30-07-2018/AAR-293

Name of Entry :
Meera Metals

Date : 17-06-2020

Breif Issue :

Issue And fact of The Case:

The applicant has raised the following question for advance ruling –

“Product Chilly Cutter made of Stainless Steel, whether classifiable under HSN 7323 or otherwise ?”

The applicant, Meera Metals is engaged in manufacture and supply of Stainless Steel Chilly Cutter, the applicant is considering the same as kitchenware item and classifying under Heading 7323 as the applicant has submitted that the said item is for the purpose of use in the kitchen and for household purpose only.

Heading 7323 covers ‘Table, Kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel’ - The Explanatory Notes for Heading 7323 of Harmonized System of Nomenclature further provides that ‘this heading excludes, inter-alia, Household articles having the character of tools, e.g., shovels of all kinds; corkscrews; cheese craters, etc.; larding needles; can openers; nut-crackers; bottle openers; curling irons, pressing irons; fire-tongs; egg whisks; waffling irons; coffee-mills, pepper-mills; mincers; juice extractors, vegetable pressers, vegetable mashers (Chapter 82)’.

The applicant also submitted the details of the product S.S. Chilly Cutter and raw material also as from the total raw material required, it can be seen that major part is stainless steel and therefore the product is commercially known as S.S. Chilly Cutter.

Decision of Advance Ruling Authority :

Decision:

The product Chilly Cutter made of Stainless Steel, supplied by Meera Metals (GSTIN 24AAZFM4253G1ZY) is classifiable under Heading 8210 00 00 and not under Heading 7323.

As the product Chilly Cutter supplied by the applicant is found to be specifically covered under Heading 82.10, the same is not classifiable under Heading 7323 in view of Explanatory Notes for

heading 7323 as well as Section Note 2 of Section XV of the Customs Tariff Act, 1975.