

GIB/MH/A W Faber/23.05.2018/AAR-393

Advance Ruling Category : Classification

State : Maharashtra

Order No.: GIB/MH/A W Faber/23.05.2018/AAR-393

Name of Entry :

A.W Faber Castell (India) Pvt. Ltd

Date : 23-05-2018

Breif Issue :

Facts & Issue Of The Case :

The applicant, seeking an advance ruling in respect of the following question :

Whether the product of the applicant i.e. “Modelling dough” will be covered under Chapter 34 or Chapter 95 under the Customs Tariff Act, 1975.

The impugned product is a mixture of maida and other chemicals. It can be molded or given shapes for the amusement of children. And therefore, the description against the CTH which most accurately fits the bill is thus –

As Per CTH 3407- Modelling pastes, including those put up for children’s amusement; preparations known as “dental wax ” or as “dental impression compounds ‘. put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, wall a basts of plaster (of calcined gypsum or calcium sulphate). The Notes to Chapter 39 say that the expression “plastics” means those materials of headings 39.01 to 39. 14 which are or have been capable, either at the moment of polymerization or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Decision of Advance Ruling Authority :

Decision :

The impugned Product being a dough used for amusement of children, the Heading 3407 would be the correct classification. The description against CTH 3407 being applicable to

the impugned product, therefore “Modelling Dough” will be covered under CTH 3407 under the Customs Tariff Act 1975.