

## **Policy Circular No. 30 (RE-2010)/2009-14**

Dated 27th April, 2011

**Subject:- Imports of goods under Chapter 84 of ITC (HS) and the requirement of compliance to Chapter 87 Import Licensing Notes.**

The Customs at JNPT have sought a clarification on the requirement of complying with the conditions of Import Licensing Note No. 1 and 2 of Chapter 87 of ITC (HS) Classification (Vehicles other than Railway or Tramway Rolling - Stock and parts and accessories thereof) even if the goods fall under Chapter 84 of ITC(HS) (Machinery and mechanical appliances; parts thereof)

2. The matter has been examined. The goods in question like Reach Stackers / Fork Lifts have been specifically covered at 8 digit level (Code : 8427 20 00) under Chapter 84 of ITC(HS), as mentioned by Customs. This is also clear from a plain reading of Chapter 84 of ITC(HS).

3. Such goods, that are in the nature of machine and equipments and are covered under Chapter 84 of ITC(HS), cannot be classified under Chapter 87 of ITC(HS). Therefore, Import Licensing Note No. 1 and 2 of Chapter 87 of ITC(HS) are not applicable to goods covered under Chapter 84 of ITC(HS).

4. It is also clarified that Policy Circular No. 21 (RE-2007)/ 2004-09 dated 14th December, 2007 quoted "Special Purpose Vehicles" which are classified under Code : 8705 at 4 digit level. Thus, Policy Circular No. 21 dated 14th December, 2007 is limited to goods covered under Chapter 87 of ITC(HS) only.

5. This issues with the approval of Director General of Foreign Trade.

**Sd/-**  
**(G.Parthasarathi)**  
**Deputy Director General of Foreign Trade**

**[Issued from F.No.01/89/180/44/AM-11/PC-2(A)]**