

F. No. 528/08/2014-STO (TU)  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs  
(Tariff Unit)

New Delhi-110001

11- March, 2016.

To,

All Pr. Chief Commissioners / Chief Commissioners of Customs / Customs (Prev.),

All Pr. Chief Commissioners / Chief Commissioners of Customs & Central Excise,

All Pr. Commissioners / Commissioners of Customs / Customs (Prev.),

All Pr. Commissioners / Commissioners of Customs & Central Excise,

All Pr. Director Generals / Director Generals under CBEC.

**Subject:- Clarification with regard to classification of Wireless microphone sets/systems consisting of one or more wireless microphones and a wireless receiver Regarding.**

Madam / Sir,

It has been brought to the notice of the Board that wireless microphone sets/systems consisting of one or more wireless microphones and a wireless receiver are not being uniformly classified under Customs Tariff Act, 1975.

2. The matter has been examined by the Board in the context of description of the item, WCO position, test of common parlance or trade practice and an analysis of the suggestion given by the High Level Committee to interact with Trade and Industry on Tax Laws.
3. Wireless microphone sets/systems consisting of one or more wireless microphones and a wireless receiver were classifiable under CTH 8525 50 50. In the Finance Bill, 2016 this tariff line has been omitted. This change comes into effect immediately.
4. Tariff heading 8518 inter-alia provides for classification of Microphones and stand therefor. This heading covers all kinds of microphones including Wireless microphone sets/systems consisting of one or more wireless microphones and a wireless receiver. Therefore, consequent to deletion of tariff line 8525 50 50, it is clarified that all microphones including Wireless microphone sets/systems consisting of one or more wireless microphones and a wireless receiver are classifiable under tariff item 8518 10 00.
5. All pending assessments, if any, may be finalized accordingly.
6. Difficulty faced, if any, may be brought to notice of the Board.

Yours faithfully,

(Zubair Riaz)  
Director (Customs)