

F.No. 528/94/2012-STO (TU)  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs  
Tariff Unit  
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229-A, North Block, New Delhi  
11<sup>th</sup> April, 2013

To

All Chief Commissioners of Customs/ Customs (Prev.)/ C&CE,  
All Directors General of CBEC,  
All Commissioners of Customs / Customs (Prev.) / C&CE  
All Commissioners of Customs & Central Excise (Appeals).

Sir / Madam,

**Subject: Classification of Octagonal Steel Columns for Lamp Posts and like products - regarding**

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It has come to the notice of the Board that there is lack of uniformity in classification of Steel Columns, poles, towers and articles of like nature under the Customs Tariff Act (CTA), 1975. In order to ensure uniformity in classification of similar / identical goods the issue was examined in Board.

2. Brief description of the goods as an illustration is given below:



Octagonal steel columns, measuring between 4 and 9 metres, presented unassembled with the following elements:

- tubular brackets, 60 mm in diameter, comprising one or more branches equipped with a fixing or fastening device for the lighting sources,
- anchor bolts to attach these columns to the ground, and,
- a pack of accessories to assemble the constituent parts (bolts, nuts, washers).

**The columns and their elements are not fitted with electrical devices or with a lighting source.**

3. Pursuant to the description of the above mentioned goods, it is inferred that the main two headings which merit consideration for the classification of products at issue is: either heading 94.05 as parts of lamps or heading 73.08 covering metal structures. The other headings which may also be considered for the classification are:

- Headings 73.04, 73.05 or 73.06 as tubes and pipes of iron or steel;
- **Heading 73.08 as structures of iron or steel;**
- Heading 73.26 as other articles of iron or steel; and
- **Heading 94.05 as parts of lamps.**

4. The classification of the products in question as tubes and pipes is ruled out since tubes and pipes or other hollow profiles which are made up into specific identifiable articles or parts of articles are excluded from classification as tubes or pipes, cf. exclusions (f) to heading 73.04, (c) to heading 73.05 and (f) to heading 73.06 in the respective HS Explanatory Notes.

5. The classification of the poles and columns in residual heading 73.26 covering “other articles of iron or steel” is also be ruled out since heading 73.26 only covers products which are not specified or included in a more specific heading of Chapters 72, 73, 82 or 83 or elsewhere in the Nomenclature (the General Explanatory Note to Chapter 73). If there are more specific headings for the classification of the products in question, for instance in this case under heading 73.08 (iron or steel structures) or heading 94.05 (lamps and lighting fittings and parts thereof), then entry in heading 73.26 can not be considered.

6. The view that certain types of lamp posts (for outdoor lighting) without lanterns could be classified in subheading 9405.99 as “other parts of lamps or lighting fittings” is not correct since these poles and columns for out door lighting purposes are not fitted with electrical devices and lanterns so as to be considered as parts of lamps or lighting fittings of heading 94.05. The mere presence of a flange plate, a hole in the centre of the flange plate, an inspection door and a compartment fitted with an earthing lug and an electrical gear component mounting strip, does not take such products out of the ambit of heading 73.08, as the poles and columns at issue are more specifically described in heading 73.08, which refers to “**towers and lattice masts, beams, channels, truss rod, tubular steel poles** for electric transmission, **pillars and columns**” in the heading text. This issue of classification of “Octagonal Steel Columns for Lamp Posts” was also deliberated by the World Customs Organization Harmonised System Committee and the Amendment to Compendium of Classification Opinions reflects the decisions taken by the 46<sup>th</sup> Session (September 2010) to classify the articles at issue in harmonised heading 7308.

7. In view of the foregoing, it is clarified that the appropriate heading for classification of “octagonal steel columns for lamp posts”, as *steel posts for outdoor lighting purposes (public street lighting) and like products is in heading 73.08, as steel structures, and more precisely in the subheading 7308.90, tariff item 73089090, by the application of the General Rules for the Interpretation (GRI) of Import Tariff, Rules 1 and 6.*

Yours faithfully,

(Subodh Singh),  
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Internal circulation – As usual.