

	सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण Customs Authority for Advance Rulings नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई - ४०० ००१ New Custom House, Ballard Estate, Mumbai - 400 001 E-MAIL: cus-advrulings.mum@gov.in	
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F. No. CAAR/CUS/APPL/179,180 & 181/2025-26 - O/o Commr-CAAR-Mumbai Date : 13. 02.2026

Ruling No. & date	CAAR/Mum/ARC/ 150, 151 & 152 /2025-26 dated 13.02.2026
Issued by	Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	M/s Soham Impex, Office No. C-01 4002, A- Wing, Ground Floor, Mayuresh Building, Sector 19, Vashi, Thane, Maharashtra-400705. Email: Dasharathkokare1983@gmail.com
Concerned Commissionerate	1) The Pr. Commissioner /Commissioner of Customs, Import Customs House, New Harbour Estate, Tuticorin. Email: Commr-custuticorin@nic.in Commr-custuticorin@gov.in 2) The Pr. Commissioner /Commissioner of Customs, Nhava Sheva-V, Nhava-Sheva, Tal-Uran, Dist- Raigad, Maharashtra-400707 . Email: commr-nsv@gov.in 3) The Pr. Commissioner /Commissioner of Customs (Import), Customs House, 60, Rajaji Salai, Chennai-600001. Email: coomr2-cuschn@gov.in

ध्यान दीजिए/ N.B.:

- सीमा शुल्क अधिनियम, 1962 की धारा 281 की उप-धारा (2) के तहत किए गए इस आदेश की एक प्रति संबंधित को निःशुल्क प्रदान की जाती है।
A copy of this order made under sub-section (2) of Section 28-I of the Customs Act, 1962 is granted to the concerned free of charge.
- इस अग्रिम विनिर्णय आदेश के खिलाफ कोई भी अपील ऐसे निर्णय या आदेश के संचार की तारीख से 60 दिनों के भीतर संबंधित क्षेत्राधिकार उच्च न्यायालय के समक्ष की जाएगी।
Any appeal against this Advance Ruling order shall lie before the jurisdictional **High Court of concerned jurisdiction**, within 60 days from the date of the communication of such ruling or order.
- धारा 28-1 के तहत प्राधिकरण द्वारा सुनाया गया अग्रिम विनिर्णय तीन साल तक या कानून या तथ्यों में बदलाव होने तक, जिसके आधार पर अग्रिम विनिर्णय सुनाया गया है, वैध रहेगा, जो भी पहले हो।
The advance ruling pronounced by the Authority under Section 28 - I shall remain valid for three years or till there is a change in law or facts on the basis of which the advance ruling has been pronounced, whichever is earlier.
- जहां प्राधिकरण को पता चलता है कि आवेदक द्वारा अग्रिम विनिर्णय धोखाधड़ी या तथ्यों की गलत बयानी द्वारा प्राप्त किया गया था, उसे शुरू से ही अमान्य घोषित कर दिया जाएगा।
Where the Authority finds that the advance ruling was obtained by the applicant by fraud or misrepresentation of facts, the same shall be declared void *ab initio*.



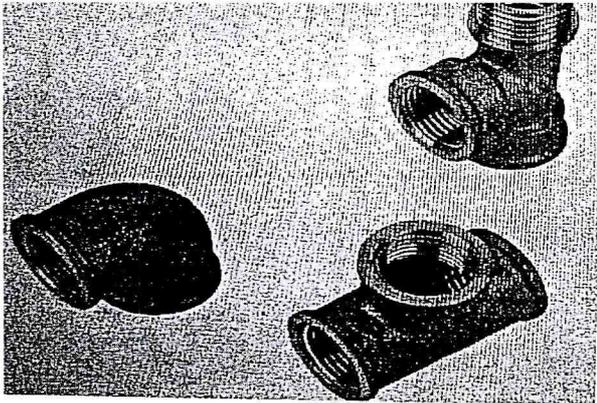
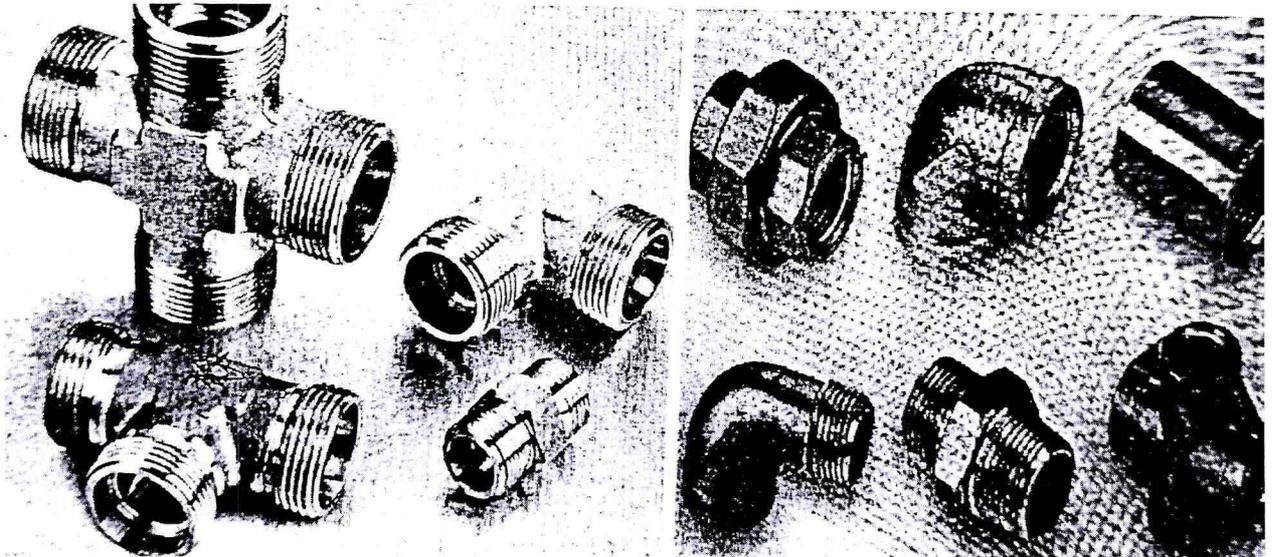
अग्रिम विनिर्णय / Advance Ruling

M/s. Soham Impex (IEC No.: 0314028595) (hereinafter referred to as 'the Applicant') filed an application (CAAR-1) for advance ruling in the Office of Secretary, Customs Authority for Advance Ruling (CAAR) Mumbai. The said application was received in the secretariat of the CAAR, Mumbai on 07.10.2025 along with its enclosures in terms of Section 28H (1) of the Customs Act, 1962 (hereinafter referred to as the 'Act also'). The Applicant is seeking advance ruling on the issue of classification of "internally/externally threaded Elbows, Bends, Sleeves, Tees and Crosses made up of Stainless Steel/Copper/Brass/Bronze". The applicant intends to import the said goods from the ports of Tuticorin, JNCH, Mundra, Chennai and Kolkata.

2. Applicant's Submissions:

The applicant intends to import internally/externally threaded Elbows, Bends, Sleeves, Tees and Crosses made up of Stainless Steel/Copper/Brass/Bronze.

The **illustrative** images of the goods intend to be imported are as following:



3. These internally/externally threaded Elbows, Bends, Sleeves, Tees and Crosses made up of Stainless Steel/Copper/Brass/Bronze are used in as pipe fittings. As it can be seen from

illustrative images that both/all the ends are threaded either internally or externally as per the requirements of the desired pipe fittings. These are made of stainless steel and essentially have leak tight tube fitting connections, which provide excellent tight sealing and pipes-gripping action. The primary use of the product is for connecting the bores of two pipes together, or for connecting a pipe to some other apparatus creating a seal for leak proof flow of liquid/gas.

4. The applicant claims that the goods i. e. internally/externally threaded Elbows, Bends, Sleeves, Tees and Crosses made up of Stainless Steel, Copper, Brass and Bronze are classifiable under the below mentioned CTHs and specific HS Codes mentioned at first schedule of the Customs Tariff Act, 1975.

Sl. No.	Goods i.e internally/externally threaded Elbows, Bends, Sleeves, Tees and Crosses made up of:	CTH	HS Code
1.	Stainless Steel	7307	73072200
2.	Copper	7412	74121000
3.	Brass	7412	74122019
4.	Bronze	7412	74122090

ISSUES REQUIRING ADVANCE RULING AND APPLICANT'S UNDERSTANDING.

5. In light of the aforementioned, the Applicant seeks to enter the following question for Advance Ruling will be as under:

Question1.: Whether the goods "internally/externally threaded Elbows, Bends, Sleeves, Tees and Crosses **made up of Stainless Steel**" proposed to be imported by the applicant, would fall under HS Code 73072200 under Customs Tariff Schedule-I of the Customs Tariff Act, 1975.

Question2.: Whether the goods "internally/externally threaded Elbows, Bends, Sleeves, Tees and Crosses **made up of Copper**" proposed to be imported by the applicant, would fall under HS Code 74121000 under Customs Tariff Schedule-I of the Customs Tariff Act, 1975.

Question3.: Whether the goods "internally/externally threaded Elbows, Bends, Sleeves, Tees and Crosses **made up of Brass**" proposed to be imported by the applicant, would fall under HS Code 74122019 under Customs Tariff Schedule-I of the Customs Tariff Act, 1975.

Question4.: Whether the goods "internally/externally threaded Elbows, Bends, Sleeves, Tees and Crosses **made up of Bronze**" proposed to be imported by the applicant, would fall under HS Code 74122090 under Customs Tariff Schedule-I of the Customs Tariff Act, 1975.

6. CLASSIFICATION OF THE GOODS TO BE IMPORTED.

6.1 The first schedule to the Customs Tariff Act, 1975 sets out the General Rules of Interpretation ("GRIs") which are to be applied to determine classification under the Customs Tariff.

6.2 Classification of goods in the Nomenclature shall be governed by the following principals:



1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:

3. When by application of Rule 2 (b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be affected as follows:

(a) **The heading which provides the most specific description shall be preferred to providing a more general description.** However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

6.3 The Section Notes or Chapter Notes and Sub-Heading Notes give detailed explanation as to the scope and ambit of the respective Sections and Chapters. These notes have been given statutory backing and have been incorporated at the beginning of each Chapter.

6.4 In the cases of *Commissioner of Central Excise vs. Simplex Mills Co. Ltd.*, [2005 (181) E.L.T. 345 (S.C)] and *Jand Salora International Ltd. v. CCE* (2012) 9 sec 667 (SC), it was held that according to Rule 1, titles of Section and Chapters in the Schedules are provided for ease of reference only. For legal purposes, **classification shall be determined according to the terms of the headings** and any relevant section or Chapter Notes. The other rules for interpretation shall be required only when the relevant Heading or Section Notes are not sufficient to lead to a definitive classification.

6.4.1 Rule 3 (a) provides that the goods which falls under more than two heading, it should be classified under the **heading which is more specific and descriptive**. It is also well settled principle by the judiciary that in case of goods, which falls under more than one heading, the same should be classified under the heading which is more specific to the product.

The Supreme Court in case of *HPL Chemicals Ltd. v. Commissioner of Central Excise, Chandigarh* [(2006) 5 sec 208] has affirmed the application of this rule. The relevant excerpts are reproduced below:

"31....In the present case since the goods were covered by a specific heading i.e. Heading 25.01, the same cannot be classified under the residuary heading at all. This position is clearly laid down in Rule 3(a) of the Interpretative Rules set out above. As per the said Interpretative Rule 3(a), **the heading which provides the most specific description shall be preferred to the heading providing a more general description.....**"

7. The Custom Tariff Heading 7307 mentioned at first schedule of the Customs Tariff Act, 1975, is for "Tube and Pipe fittings (For example, Couplings, Elbows, Sleeves), of Iron or Steel" wherein the HSN Code 73072200 described as

"Threaded Elbows, Bends and Sleeves" under - Other, of stainless steel." The applicant's product which is internally or externally threaded Elbows, Bends, Sleeves, Tees and Crosses **made up of Stainless Steel** in which both/all the ends are threaded either internally or externally and intended to be used essentially as tight tube fitting connections, which primarily results in connecting/fitting the bores



of two pipes together, or for connecting/fitting a pipe to some other apparatus creating a seal for leak proof flow of liquid/gas. The legal principal as stated in General Rules of Interpretation supports the view that, classification with most specific description for the goods "internally and externally threaded Elbows, Bends, Sleeves, Tees and Crosses made up of Stainless Steel" finds its classification in HSN Code 73072200 of Schedule-I of the Customs Tariff Act, 1975.

8. In the case of *CC vs. Wood Craft Products Ltd.*, (1995) 77 ELT 23 (S.C.) the Hon'ble Supreme Court of India held that in case of doubt, **HSN is a safe guide for ascertaining true meaning of any expression used in the Act**, unless there is an express different intention Indicated in the Customs Tariff itself. The same view has been taken by the Hon'ble Supreme Court in the case of *CCv. Business Forms Ltd.*, 2002 (142) E.L.T. 18 (S.C.)

9. Therefore, to further interpret the relevant Headings, Sub-Headings and Section Notes under the First Schedule of the Customs Tariff, reliance can also be placed on the Explanatory Notes to the HSN.

10. The relevant extracts of HSN explanatory notes in reference of the CTH 7307 are as follows:

This heading covers fittings of iron or steel, mainly used for connecting the bores of two tubes together, or for connecting a tube to some other apparatus, or for closing the tube aperture. This heading **does not** however cover articles used for installing pipes and tubes but which do not form an integral part of the bore (e.g., hangers, stays and similar supports which merely fix or support the tubes and pipes on walls, clamping or tightening bands or collars (hose clips) used for clamping flexible tubing or hose to rigid piping, taps, connecting pieces, etc.) (heading 73.25 or 73.26).

The connection is obtained :

- by screwing, when using cast iron or steel threaded fittings;
- or by welding, when using butt-welding or socket-welding steel fittings. In the case of butt-welding, the ends of the fittings and of the tubes are square cut or chamfered;
- or by contact, when using removable steel fittings.

This heading therefore includes flat flanges and flanges with forged collars, elbows and bends and return bends, reducers, tees, crosses, caps and plugs, lap joint stub-ends, fittings for tubular railings and structural elements, off sets, multi-branch pieces, couplings or sleeves, clean out traps, nipples, unions, clamps and collars.

11. The applicant's goods i.e internally/externally threaded Elbows, Bends, Sleeves, Tees and Crosses made up of Stainless Steel are used in as pipe fittings. These are made of stainless steel and essentially have leak tight tube fitting connections, which provide excellent tight sealing and pipes-gripping action. Elbows, Bends, Sleeves, Tees and Crosses are threaded either internally or externally as per the requirement of the desired pipe fittings and are basically used to connect two pieces of pipe connections together for uninterrupted flow of liquid/gas as per the requirement of the desired direction. In these pipe fittings both/all the ends are threaded either internally or externally. The primary use of the product is for connecting the bores of two pipes together, or for connecting a pipe to some other apparatus creating a seal for leak proof flow of liquid/gas. Thus, the HSN explanatory notes to CTH 7307 clearly supports the applicant's view that the goods "internally/externally threaded Elbows, Bends, Sleeves, Tees and Crosses made up of Stainless Steel" is specifically classifiable under Hs code 73072200 under CTH 7307 of Schedule-I of the Customs Tariff Act, 1975.

12. The applicant's goods cannot be classified in HS code 73072900 under CTH 7307 of Schedule-I of the Customs Tariff Act, 1975. The subheading 73072900 is described as Others. The applicant's view is that the HS code 73072900 is a residuary entry. The applicant's goods "internally/externally threaded Elbows, Bends, Sleeves, Tees and Crosses made up of



Stainless Steel" used in connecting/fitting the bores of two pipes together and these goods are **specifically classifiable under HS Code 73072200** described as "Threaded Elbows, Bends and Sleeves" under- Other, of stainless steel" in CTH 7307 at first schedule of the Customs Tariff Act, 1975. In support of this contention, the applicant wants to bring two case laws of the Hon'ble Supreme Court, in the

notice of the authority as follows:

(i) In the case of COMMISSIONER OF CENTRAL EXCISE v. WOCKHARDT LIFE SCIENCES LTD. {2012 (277) E.L.T. 299 (S.C.) [22-02-2012] 2012 (277) E.L.T. 299 (S.C.)} it was held that:

"Classification of goods - Determination of - It cannot be under residuary entry in presence of specific entry, even if it requires product to be understood in technical sense - Residuary entry can be taken refuge of only in absence of specific entry. [para 33]"

(ii) In the case of WESTERN INDIA PLYWOODS LTD. v. COLLECTOR OF CUSTOMS, COCHIN (2005 (188) E.L.T. 365 (S.C.) [07-10-2005]; 2005 (188) E.L.T. 365 (S.C.)) it was held that:

"Classification of goods - Application of residuary entry to be made with extreme caution, being attracted only when no other provision expressly or by necessary implication applies to goods in question. [1990 (45) E.L.T. 525 (S.C.) relied on]. {para 5}"

13. There is specific HSN code 73072200 described as "Threaded Elbows, Bends and Sleeves" under- Other, of stainless steel. Therefore, GIR 1, 3(a) and HSN explanatory notes, supports the applicant's view that the goods "internally/ externally threaded Elbows, Bends, Sleeves, Tees and Crosses made up of Stainless Steel" merits classification in HS code 7307220 under Schedule-I of the Customs Tariff Act, 1975.

14. The goods "internally/externally threaded Elbows, Bends, Sleeves, Tees and Crosses **made up of Copper, Bronze and Brass** are specifically merit classification under CTH 7412 which is described as "Copper Tube or Pipe Fitting (For Example, Couplings, Elbows, Sleeves). The applicant's product which is internally or externally threaded Elbows, Bends, Sleeves, Tees and Crosses made up of Copper/Brass/Bronze and **similarly** as the products mentioned above of stainless steel these are also having both/all the ends threaded either internally or externally as per the requirement of the desired pipe fittings and are intended to be used essentially as tight tube fitting connections, which primarily results in connecting/fitting the bores of two pipes together, or for connecting/fitting a pipe to some other apparatus creating a seal for leak proof flow of liquid/gas. The CTH 7412 is most appropriate CTH for the pipe fittings made up of copper which falls more specifically under HS code 74121000. The CTH 7412 consists subheading 741220 i.e "Of Copper Alloys" which further consists HS code 74122019 for pipe fittings made up of Brass and HS Code 74122090 for pipe fittings made up of bronze and other alloys of copper. Therefore, it is very clear that on application of GIR 1 and 3(a), the applicant's goods i.e internally/externally threaded Elbows, Bends, Sleeves, Tees and Crosses made up of Copper, Bronze and Brass specifically find their classification in CTH 7412 and in the specific HS codes as follows:

Sl. No.	Goods i.e internally and externally threaded Elbows, Bends, Sleeves, Tees and Crosses made up of:	CTH	HS Code



1.	Copper	7412	74121000
2.	Brass	7412	74122019
3.	Bronze	7412	74122090

15. It is further submission that the case of Bangalore Fluid System Components Pvt. Ltd. in its Ruling No. CAAR/Mum/ARC/28/2024 in Application Nos. CAAR/CUS/APPU63/2023-O/o Commr-CAAR Mumbai, decided on 23-2-2024 has given the ratio in respect of the classification of the goods viz. 'couplings' which is straight fittings used to connect or couple tubes or a tube with some apparatus as follows:

"7. I find that Male Connector having male threads is used to connect a tube with an equipment having female threads. A female connector having female threads is used to connect a tube with an equipment having male threads. On removing the nut on the other end, it can also be observed that both ends are threaded. An adapter is used to connect some item with a pipe threaded connection with either another tube fitting or a pressure gauge or other item using the tube stub. A reducer is used to connect a larger diameter tube on one end with another sleeve/coupling or other item typically having a smaller diameter on the other side. Further, I find that the reducer is threaded. The same has been demonstrated by removing the nut on the fitting. **A union is used to connect two tubes together.** Further, it has been explained that a union is threaded on both ends. The same has been demonstrated by removing the nuts on both ends of the fitting and then the threads were clearly visible. **It is therefore apparent that the subject goods are threaded and are basically couplings used to connect two pieces together.** The subject items therefore meet both the conditions for classification under CTI 73072200."

In the applicant's case also the goods, internally/externally threaded Elbows, Bends, Sleeves, Tees and Crosses made up of Stainless Steel/copper/brass/bronze in which both/all the ends are threaded either internally or externally and intended to be used essentially as tight tube fitting connections, which primarily results in connecting/fitting the bores of two pipes together, or for connecting/fitting a pipe to some other apparatus creating a seal for leak proof flow of liquid/gas.

16. Therefore, in view of above facts, documentary evidences, legal principles and judicial precedents, the applicant's view is that goods "**internally/externally threaded Elbows, Bends, Sleeves, Tees and Crosses made up of Stainless Steel**" proposed to be imported by the applicant, would fall under HS Code 73072200 under Customs Tariff Schedule-I of the Customs Tariff Act, 1975. The goods "**internally/externally threaded Elbows, Bends, Sleeves, Tees and Crosses made up of Copper/Brass/Bronze**" would fall under CTH 7412 and specifically under corresponding HS codes under Customs Tariff Schedule-I of the Customs Tariff Act, 1975.

17. **Port of Import and reply from jurisdictional Commissioner, JNCH, Nhava Sheva.**

The applicant in their CAAR-I indicated that they intend to import the subject goods from the jurisdiction of Office of the Commissioner of Customs, (1) Import Customs House, Tuticorin, (2) NS-V, JNCH, Nhava Sheva, and (3) Import Customs House, Chennai. The applications were forwarded to the Office of the Commissioner of Customs, Tuticorin, JNCH



(Nhava Sheva) and Chennai for their comments on 17.10.2025, 07.11.2025, 27.11.2025 and 22.12.2025, however, no replies have been received in this regard.

18. Details of Personal Hearing: -

Shri Dasharath M. Kokare, Proprietor appeared for Personal Hearing in this matter. He reiterated the submission filed with the application that the subject import goods are different threaded Elbows, Bends, Sleeves, Tees and Crosses made up of Stainless steel/ Copper/ Brass/Bronze. That they merit classification under the following heading / CTI as per the constituent materials.

1.	Made of Stainless Steel	- 7307 2200
2.	Made of Copper	- 7412 1000
3.	Made of Brass	- 7412 2019
4.	Made of Bronze	- 7412 2090

He relied upon GRI -1 and 3 (a) in support of his claim. He also relied upon HSN explanatory Note to the CTH 7307 and the case Laws attached /referred in their application. Nobody appeared for Personal Hearing from the department side.

19. Discussion and findings: -

19.1 I have considered all the materials placed before me in respect of the classification of subject goods. I have gone through the submissions made by the applicant during the personal hearing. Therefore, I proceed to pronounce a ruling on the basis of information available on record as well as existing legal framework. The issue before me pertains to the classification of **"internally/externally threaded Elbows, Bends, Sleeves, Tees and Crosses made up of Stainless Steel/ Copper/Brass/Bronze "**.

19.2 The Applicant submitted that the subject goods are clearly identifiable as pipe fittings, having threaded ends and used for joining pipes or tubes, or for connecting pipes with equipment, ensuring leak-proof connections. It is further submitted that Heading 7307 covers tube or pipe fittings of iron or steel, including couplings, elbows and sleeves, Sub-heading 7307 22 00 specifically covers *threaded elbows, bends and sleeves of stainless steel*. And heading 7412 covers copper tube or pipe fittings, Sub-heading 7412 10 00 covers fittings of refined copper and Sub-heading 7412 20 covers fittings of copper alloys, including brass and bronze.

19.3 The Applicant relied upon the General Rules for the Interpretation of Import Tariff (GIR), particularly Rules 1 and 3(a), contending that the most specific heading describing the goods should be preferred over a general or residuary entry. The Applicant placed reliance on judicial precedents, inter alia, decisions of the Hon'ble Supreme Court in *HPL Chemicals Ltd.*, *Wood Craft Products Ltd.*, *Wockhardt Life Sciences Ltd.*, and *Western India Plywoods Ltd.*, to contend that a residuary entry cannot be resorted to when a specific entry exists. The Applicant also relied upon the HSN Explanatory Notes to Heading 7307 and the advance ruling in Bangalore Fluid System Components Pvt. Ltd. (CAAR/Mum/ARC/28/2024 dated 23.02.2024), wherein threaded couplings were classified under CTI 7307 22 00.

19.4 Before deciding on the issue, let me deliberate on the legal framework prescribed in Customs Tariff Act, 1975, Chapter/ Section notes along with HSN explanatory notes. Relevant portion of CTH 7307 is reproduced below for ease of reference:



7307	TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES), OF IRON OR STEEL			
	-	Cast fittings :		
7307 11	--	Of non-malleable cast iron :		
7307 11 10	---	Sponge iron cast fittings	kg.	15%
7307 11 20	---	SG iron cast fittings	kg.	15%
7307 11 90	---	Other	kg.	15%
7307 19 00	--	Other	kg.	15%
	-	Other, of stainless steel :		
7307 21 00	--	Flanges	kg.	15%
7307 22 00	--	Threaded elbows, bends and sleeves	kg.	15%
7307 23 00	--	Butt welding fittings	kg.	15%
7307 29 00	--	Other	kg.	*25%
	-	Other :		
7307 91	--	Flanges :		
7307 91 10	---	Galvanised	kg.	15%
7307 91 90	---	Other	kg.	15%
7307 92	--	Threaded elbows, bends and sleeves :		
7307 92 10	---	Galvanised	kg.	15%
7307 92 90	---	Other	kg.	15%
7307 93	--	Butt welding fittings :		
7307 93 10	---	Galvanised	kg.	15%
7307 93 90	---	Other	kg.	15%
7307 99	--	Other :		

*Amended by Notn. No. 48/18

While examining the scope of CTH 7307 I find that the CTH 7307 covers Tube or Pipe fittings (for example Couplings, Elbows, Sleeves), of Iron or Steel. I find the CTI 7307 2200 specifically covers threaded elbows, bends and sleeves made of stainless steel.

19.5 Further, Chapter/ Section notes along with HSN explanatory notes. Relevant portion of CTH 7412 is reproduced below for ease of reference:

7412	COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE,			
7412 10 00	-	COUPLING S, ELBOWS, SLEEVES)	kg.	7.5%
		Of refined copper		
7412 20		- Of copper alloys :		
		--- Brass :		
7412 20 11	----	Tube-well strainer	kg.	7.5%
7412 20 12	----	Hose connectors	kg.	7.5%
7412 20 19	----	Other	kg.	7.5%
7412 20 90	---	Fittings of bronze or other alloys of copper	kg.	7.5%



74.12 - Copper tube or pipe fittings (for example, couplings, elbows, sleeves).

7412.10 - Of refined copper

7412.20 - Of copper alloys

The Explanatory Note to heading 73.07 applies, *mutatis mutandis*, to this heading.

20. It is an established fact that in case of any doubt the HSN is a safe guide for ascertaining the true meaning of any expression used in the Tariff Act. The case of Commissioner of Customs & Central Excise vs Phil Corporation Ltd in Appeal (civil) 2215 of 2002 dated 07/02/2008, is directly relevant and applicable in the instant case of the applicant. In the judgement of the said case Hon'ble Supreme Court has held "29. "a number of cases, this Court has clearly enunciated that HSN is a safe guide for the purpose of deciding issues of classification". In the present case I find that as per HSN explanatory notes the relevant entries CTI 73072200, 74121000, 74122019 and 74122090 employs the terms threaded Elbows, Bends, Sleeves, Tees and Crosses. The explanatory notes use the term 'elbows', 'bends', 'sleeves', 'tees', and 'crosses' and all such shapes are included in this CTH. The relevant extract of the same has been reproduced below for ease of reference:

"This heading therefore includes flat flanges and flanges with forged collars, elbows and bends and return bends, reduces, tees, crosses, caps and plugs, lap joint stub-ends, fittings for tabular railings and structural elements, off sets, multi-branch pieces, couplings or sleeves, clean out traps, nipples, unions, clamps and collars..."

Based on the explanatory note mentioned above, I find that the elbows, bends, sleeves, tees, and crosses are crucial components in plumbing, HVAC, and industrial piping for changing flow direction, branching, or connecting pipes without welding. They are classified primarily by whether their connection points have internal threads or external threads, which are usually tapered for a self-sealing joint.

21. It is also necessary to take note of the case laws that has dealt with similar questions. I find that Hon'ble CESTAT have given multiple rulings on the classification of similar products (Stainless steel tube fittings-couplings, tees, crosses) imported by different importers. In the case of M/s. Bombay Fluid System Components Private Limited Vs Air Cargo Complex (Import) Mumbai, Hon'ble CESTAT in its final order No A/87272-87436/2023, upheld the classification of similar goods under tariff item 7307 2200.

22. I also find the case law in the matter- COMMISSIONER OF CENTRAL EXCISE VS. WOCKHARDT LIFE SCIENCES LTD. {2012 (277) E.L.T. 299 (S.C.) [22-02-2012] 2012 (277) E.L.T. 299 (S.C.)} and WESTERN INDIA PLYWOODS LTD. Vs. COLLECTOR OF CUSTOMS, COCHIN {2005 (188) E.L.T. 365 (S.C.) [07-10-2005]; 2005 (188) E.L.T. 365 (S.C.)} relevant, which ruled that specific entry will prevail over the general/residuary entry for the purpose of classification of goods under Customs Tariff Act.

23. In view of the aforesaid discussions and observations, my views on the questions raised by Applicant are as under: -

1. Internally/externally threaded Elbows, Bends, Sleeves, Tees and Crosses **made of Stainless Steel** are classifiable under CTH 7307, specifically under HS Code 7307 22 00 of the First Schedule to the Customs Tariff Act, 1975.



2. Internally/externally threaded Elbows, Bends, Sleeves, Tees and Crosses **made of Copper** are classifiable under CTH 7412, specifically under HS Code 7412 10 00 of the First Schedule to the Customs Tariff Act, 1975.
 3. Internally/externally threaded Elbows, Bends, Sleeves, Tees and Crosses **made of Brass** are classifiable under CTH 7412, specifically under HS Code 7412 20 19 of the First Schedule to the Customs Tariff Act, 1975.
 4. Internally/externally threaded Elbows, Bends, Sleeves, Tees and Crosses **made of Bronze** are classifiable under CTH 7412, specifically under HS Code 7412 20 90 of the First Schedule to the Customs Tariff Act, 1975.
24. I rule accordingly.



Prabhat K. Rameshwaram
13/1/26

(Prabhat K. Rameshwaram)
Customs Authority for Advance Rulings
Mumbai.

F. No. CAAR/CUS/APPL/179,180 & 181/2025-O/o Commr-CAAR-Mumbai

Dated: 13-02-2026

This copy is certified to be a true copy of the ruling and is sent to:

1. M/s Soham Impex,
Office No. C-01 4002, A- Wing, Ground Floor,
Mayuresh Building, Sector 19, Vashi, Thane,
Maharashtra-400705.
Email: Dasharathkokare1983@gmail.com
2. The Pr. Commissioner /Commissioner of Customs,
Import Customs House, New Harbour Estate,
Tuticorin.
Email: Commr-custuticorin@nic.in
Commr-custuticorin@gov.in
3. The Pr. Commissioner /Commissioner of Customs,
Nhava Sheva-V, Nhava-Sheva, Tal-Uran, Dist-
Raigad, Maharashtra-400707 .
Email: commr-nsv@gov.in
4. The Pr. Commissioner /Commissioner of Customs
(Import), Customs House, 60, Rajaji Salai,
Chennai-600001.
Email: coomr2-cuschn@gov.in
5. The Customs Authority for Advance Rulings,
First Floor, Wing No. 6, West Block-8,
R. K. Puram, New Delhi-110066.
Email: cus-advrulings.del@gov.in
6. The Principal Chief Commissioner of Customs,
Mumbai Customs Zone-I,
Ballard Estate, Mumbai -400001. Email: ccu-cusmum1@nic.in
7. The Commissioner (Legal), CBIC Offices,
Legal/CX.8A, Cell, 5th floor, Hudco Vishala Building,
C-Wing, Bhikaji Cama Place, R. K. Puram,
New Delhi – 110066. Email: commr.legal-cbec@nic.in
8. The Member (Customs), Central Boards of Indirect Taxes & Customs,
North Block, New Delhi-110001. Email: membercus.cbic@gov.in
9. The Webmaster, Central Boards of Indirect Taxes & Customs.
Email: webmaster.cbic@icegate.gov.in
10. Guard file.



(Vivek Dwivedi)

Dy. Commissioner & Secretary
Customs Authority for Advance Rulings,
Mumbai.