सीमाशुल्कअग्रिमविनिर्णयप्राधिकरण
Customs Authority for Advance Rulings
नवीनसीमाशुल्कभवन, बेलार्डइस्टेट, मुंबई - ४००००१
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F.No. CAAR/CUS/APPL/192/2025-O/o Commr-CAAR-Mumbai दिनांक/Date :19.02.2026

Ruling No. & date	CAAR/Mum/ARC/154/2025-26 dated 19.02.2026
Issued by	Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	Samsung India Electronics Private Limited No. 10, No. 49/50L, EA Chamber, Tower-2. Whites Road, Royapettah, Chennai, Tamil Nadu, 600014 {Email: k.suresh@samsung.com }
Concerned Commissionerate	The Commissioner of Customs, Chennai-II (Import), Customs House, 60, Rajaji Salai, Chennai- 600001 Email- chennai-importoffice@gov.in and commr2-cuschn@gov.in

ध्यान दीजिए/ **N.B.:**

1. सीमाशुल्क अधिनियम, 1962 की धारा 28I 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.

2. इस अग्रिम विनिर्णय आदेश के खिलाफ कोई भी अपील ऐसे निर्णय या आदेश के संचार की तारीख से 60 दिनों के भीतर संबंधित क्षेत्राधिकार के उच्च न्यायालय के समक्ष की जाएगी।

   Any appeal against this Advance Ruling order shall lie before the **High Court of concerned jurisdiction**, within 60 days from the date of the communication of such ruling or order.

3. धारा 28-I 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.

4. 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*.

सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण, मुंबई
Customs Authority For Advance Rulings, Mumbai

अग्रिमविनिर्णय / Advance Ruling

Samsung India Electronics Private Limited (having IEC No. 0595032818) and hereinafter referred to as 'the applicant', in short) having registered address at No. 10, No. 49/50L, EA Chamber, Tower-2. Whites Road, Royapettah, Chennai, Tamil Nadu, 600014, filed application (CAAR-1) for advance ruling before the Customs Authority for Advance Rulings, Mumbai (CAAR in short). The said application was received in the secretariat of the CAAR, Mumbai on 27.10.2025 along with 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 classification for import of "Optical Sheets" imported by the Applicant would be classifiable under CTH 9002 9000 under the Customs Tariff Schedule or otherwise.

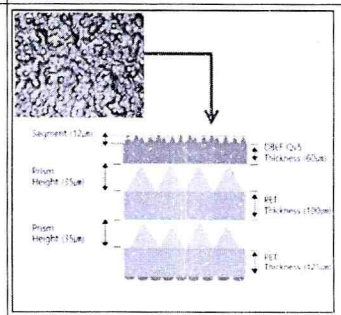
2. The Applicant is importing Optical Sheet-Complex (BN61-20395A) and Optical Sheet-High Color BN61-20400A (hereinafter referred to as the "subject goods" or "Optical Sheets" collectively).

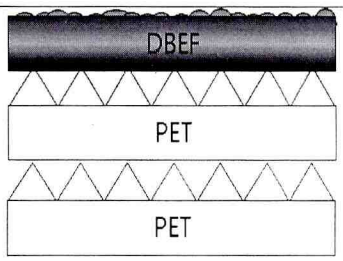
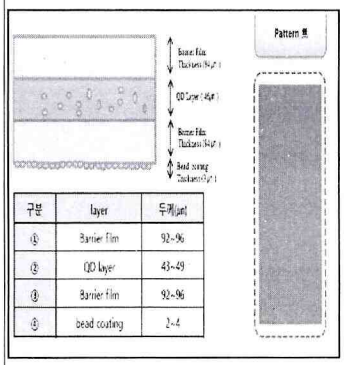
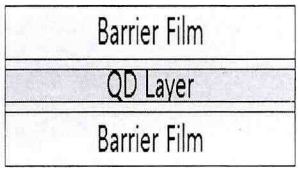
2.1 **Function and Composition of the Optical Sheets**

The subject goods in question are composite optical sheets used in LED televisions, designed to recycle polarised light and direct luminance, thereby enhancing brightness, colour accuracy, viewing angles, and overall display efficiency while reducing power consumption. They are used in the back light assembly of an LED Television. The subject goods are a combination of three layers:

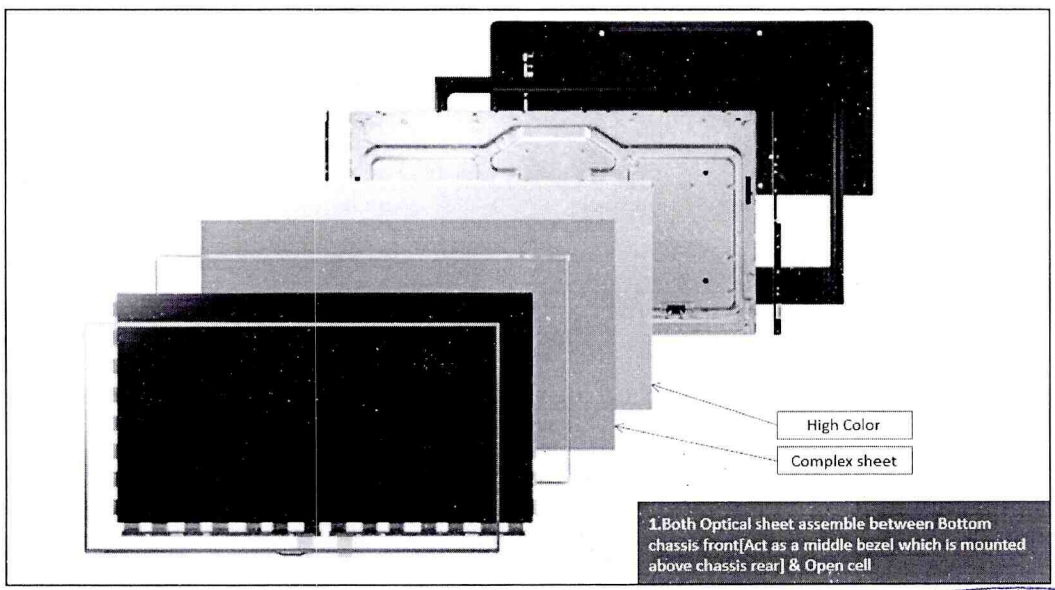
a) Dual Brightness Enhancement Film (hereinafter referred to as "DBEF") layer
b) Prism Layer (100um)
c) Prism Layer (125um)

2.2 The following table gives an overview of the subject goods in question:

Product Code	Product Description	Product Specification	Reference Image
BN61-20395A	OPTICAL SHEET-COMPLEX; 25Y_QN70F_55INCH_C	The Complex sheet is a combination of Prism sheet & DBEF Sheet; The Complex sheet, comprising a DBEF layer and two prism films, recycles unused polarised light to improve brightness and energy efficiency. The prism films direct and concentrate light forward, enhancing frontal luminance. Together, they maximize light utilization in LCD	

		backlights while reducing power consumption.	
BN61-20400A	OPTICAL SHEET-HIGH COLOR;25Y_QN70F_65INC	They are unique Quantum Dot sheets, used exclusively in Samsung televisions, incorporating multiple nanocrystal-based dots that emit high-brightness white light when exposed to blue LED output. These sheets convert blue LED light into pure red and green through quantum dot emission, thereby expanding the colour gamut, enhancing accuracy, and improving overall brightness. They are embedded in a polymer layer and sealed with barrier films to protect against moisture and oxygen.	 

2.3 The subject goods are used in the back light assembly of an LED Television. It could be seen that the subject goods are positioned between the bottom chassis front on the open cell. The location of the two sheets in the LED Television is shown in the picture below:



3. Applicant's interpretation of laws/facts:

3.1 **Classification of Optical Sheet-Complex (BN61-20395A)**

The heading 9001 reads as follows:

"9001: Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material unmounted, other than such elements of glass not optically worked"

The relevant portion under CTH 9001 is given hereunder for ease of reference.

90.01 -	**Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.**
	9001.10 - Optical fibres, optical fibre bundles and cables
	9001.20 - Sheets and plates of polarising material
	9001.30 - Contact lenses
	9001.40 - Spectacle lenses of glass
	9001.50 - Spectacle lenses of other materials
	9001.90 - Other

It could be seen that the heading 9001 covers inter-alia the following:

a) sheets and plates of polarising materials, and

b) prisms, mirrors and other optical elements of any unmounted material.

3.2 The HSN explanatory Notes under CTH 9001 refer to polarising materials in sheets or plates as under:

"(B) Polarising material in sheets or plates which consist of specially treated sheets or plates of plastics, or of sheets or plates in which a layer of "active" plastics is supported on one or both sides by other plastics or by glass. This sheet or plate material is cut to shape to make the polarising elements described at Item (6) below."

The HSN Explanatory Notes also define the term, optical elements thus:

"Optical elements are manufactured in such a way that they produce a required optical effect. ***An optical element does more than merely allow light (visible, ultraviolet or infrared) to pass through it, rather the passage of light must be altered in some way, for example, by being reflected, attenuated, filtered, diffracted, collimated, etc.***

Subject to the provisions set out above regarding optical elements of glass, this heading includes:

(1) Prisms and lenses (including compound prisms and lenses assembled by means of an ***adhesive cement), whether or not with unfinished edges.***

(2) Plates and discs with plane or plane parallel surfaces (e.g. proof planes or optical flats for checking the flatness of surfaces.

(3) Ophthalmic lenses. These lenses may be aspherical, spherical, sphero-cylindrical, uni-focal, bi-focal or multi-focal. They also include contact lenses.

(4) Mirrors constituting optical elements. These are used, for example, in telescopes, projectors, microscopes, medical, dental or surgical instruments, and sometimes as vehicle ***rear-view mirrors.***

(5) Colour filters (e.g., for photographic cameras).

(6) Polarising elements (for microscopes or other scientific instruments; for sunglasses; for spectacles for viewing three-dimensional cinematograph films, etc.). (emphasis supplied)"

While the DBEF layer, on its own, may qualify as a polarising sheet under CTH 9001, in the present case it is not imported independently but is permanently combined with the two prism layers, forming a single composite product. The classification thus should be done as a composite product consisting of a DBEF layer and two prism layers.

It is to be noted that the subject goods are a combination of a DBEF layer and two prism layers. There can be no dispute that it is the prism layers that provide the product with its essential characteristic. For classification under CTH 9001, the prism could be of any material. Therefore, in terms of Note 3 Chapter 90 read with Note 4 to Section XVI, it would be appropriate to regard the Optical sheet as a prism layer. Therefore, the Optical sheet in question cannot be regarded as a polarising sheet simplicitor of CTH 9001.

There is no dispute that the prism layer is an optical element covered under CTH 9001. However, CTH 9001 covers prisms and other optical elements only when they are not permanently mounted. The prism layer is permanently **mounted on the DBEF layer** which is ready for installation in the LED television backlight assembly.

3.3 Though CTH 9001 does not define permanent mounting, a description is available in the HSN Explanatory Notes under CTH 9002 thus:

"With the exception of ophthalmic lenses (which when mounted constitute spectacles, lorgnettes or the like of heading 90.04), this heading covers the articles referred to in Items (B), (C) and (D) of the Explanator; Note to heading 90.01 when in a permanent mounting (viz., fitted in a support or frame, etc.) suitable for fitting to an apparatus or instrument."

It is therefore apparent that when the optical elements are fitted to a support or a frame ready for fitment to an instrument or apparatus, the optical elements are regarded as

permanently mounted. Further the HSN Explanatory Notes under CTH 9001 make the following exception with respect to permanent mounting:

"Optical elements with a temporary mounting provided solely for protection during transport are considered to be unmounted."

It is therefore apparent that when the optical elements are mounted solely for purposes of protection during transport, they are not regarded as permanently mounted. In the case of the 'Optical Sheet-Complex', the two prism layers are permanently fixed to two PET film layers and **are also permanently fixed to the DBEF layer**. These two layers are therefore permanently mounted on each other indivisibly. This mounting is not for purposes of protection during transport. The complex optical sheet is also ready for fitment to a LED TV. Notwithstanding the fact that the DBEF sheet and the prism layers could be individually regarded as optical elements and classifiable under CTH 9001, when the DBEF layer and the two prism layers are indivisibly fitted to each other as a Composite /Complex Optical sheet, it cannot be regarded as optical elements presented unmounted. Therefore, classification of the subject goods under CTH 9001 can be legally ruled out.

Classification under CTH 9002

4.1 The Heading 9002 reads as under:

"9002- Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked"

A plain reading of the above makes it evident that CTH 9002 is specific to lenses, prisms and other optical elements of any material mounted. The relevant portion under CTH 9002 is given hereunder for ease of reference:

90.02 -	**Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.**
	- Objective lenses :
9002.11	- - For cameras, projectors or photographic enlargers or reducers
9002.19	- - Other
9002.20	- Filters
9002.90	- Other

It is to be taken in to account that classification of composite products under Chapter 90 is governed by Note 3 to Chapter 90. Note 3 to Chapter 90 is extracted below:

"3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter."

Further, Note 3 to Section XVI dealing with the classification of composite machines is extracted below:

"3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function."

As already noted hereinabove:

(a) both the DBEF layer and the prism layers incorporated in the subject goods qualify as optical elements; and

(b) by application of Note 3 to Chapter 90, read conjointly with Note 3 to Section XVI of the Tariff, classification of the composite optical sheet on the basis of its essential character, i.e., the prism layer, is legally appropriate.

As regards the question whether the prisms are mounted to merit classification under CTH 9002, the HSN Explanatory Notes under CTH 9002 state that fitting to a support of a frame and ready for fitment to an instrument or apparatus could be regarded as permanently mounted.

4.2 The relevant portion of the HSN Explanatory Notes under CTH 9002 in this regard are extracted below:

"With the exception of ophthalmic lenses (which when mounted constitute spectacles, lorgnettes or the like of heading 90.04), this heading covers the articles referred to in Items (B), (C) and (D) of the Explanator; Note to heading 90.01 ***when in a permanent mounting (viz., fitted in a support or frame, etc.) suitable for fitting to an apparatus or instrument.*** " (emphasis supplied)

4.3 In the present case, the DBEF layer and the two prism layers as discussed supra, are mounted in such a manner into a composite / complex optical sheet that these two layers are indivisibly fitted to each other and ready for use in LED Televisions. Accordingly, the prism layer could be regarded as permanently mounted for purposes of CTH 9002.Further, there can be no dispute that the prism layer qualifies as an "optical element" as the prism layer would meet the definition laid down in the HSN Explanatory Notes under CTH 9001 thus:

"Optical elements are manufactured in such a way that they produce a required optical effect. ***An optical element does more than merely allow light (visible, ultraviolet or infrared) to pass through it, rather the passage of light must be altered in some way, for example, by being reflected, attenuated, filtered, diffracted, collimated, etc."***

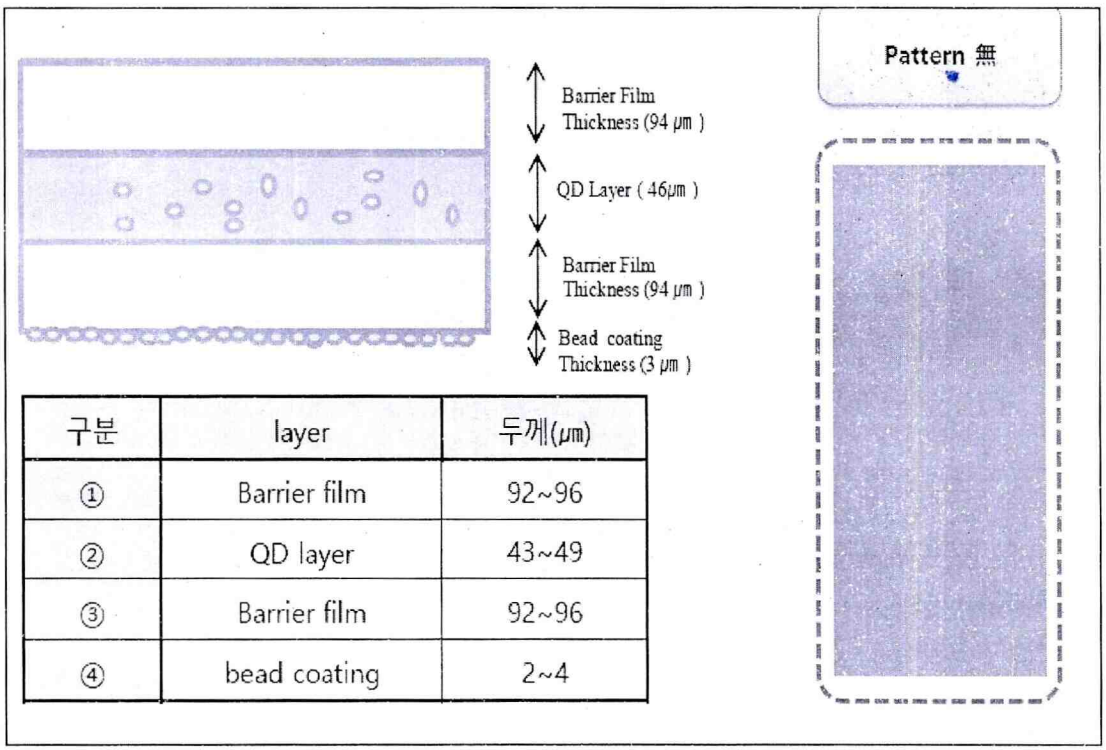
The prism layers incorporated in the subject goods function precisely in this manner, by internally reflecting light before permitting transmission, controlling the direction of light, and concentrating it forward to enhance frontal luminance and visibility. These characteristics confirm that the prisms are optical elements within the meaning of both Heading 9001 and

Heading 9002. The material composition of the prisms is immaterial for classification under Heading 9002.

4.3 Since the prism layers are permanently mounted on the DBEF layer and are supplied in a form ready for fitment to LED televisions, the composite optical sheet merits classification as a prism under Heading 9002. This conclusion is further fortified by Note 3 to Chapter 90 read with Note 3 to Section XVI, which mandate that composite goods be classified according to the component which imparts their essential character.

5. Classification of the Optical Sheet-High Color BN61-20400A

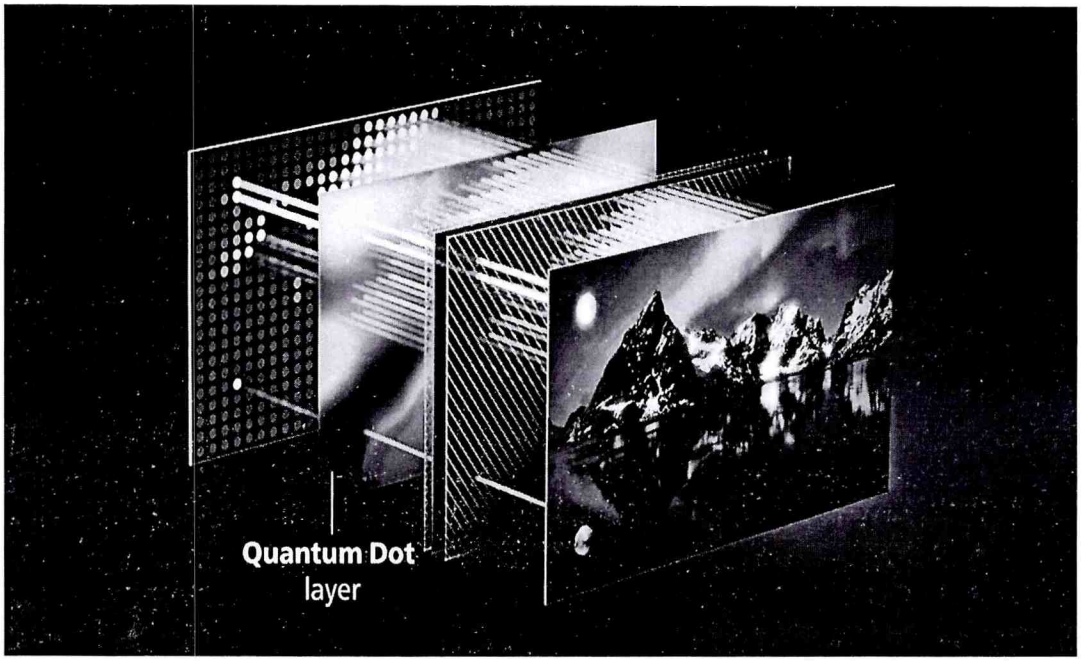
The applicant submits that the material is a combination of Quantum Dot layer covered with Barrier film layer (Polyester Film layer) as shown below.



구분	layer	두께(μm)
①	Barrier film	92~96
②	QD layer	43~49
③	Barrier film	92~96
④	bead coating	2~4

5.1 The optical element in this film is the Quantum Dot layer. Such technology is a recent innovation in optical display technology and is generally accepted to be described as follows:

> *"A Quantum Dot is a nanometer-sized semiconductor nanocrystals - so small you could line up thousands of them across the width of a human hair. When light hits these crystals, they emit extremely pure red, green, or blue light. In a TV, a layer of Quantum Dots sits between the backlight (LED or MiniLED) and the screen. This setup helps reduce light loss and prevent colours from mixing unintentionally (sometimes called "colour crosstalk"). As a result, the TV can produce a brighter image with more accurate, vibrant colours.*



How does Quantum Dot work?

*1. **White LED or MiniLED backlight** – The TV starts with a standard white backlight, either from regular LEDs or from much smaller MiniLEDs.*

*2. **Quantum Dot layer** – As this white light passes through the Quantum Dot layer, each dot emits a specific colour (red, green, or blue) when it's energized.*

*3. **Pure colours** – Because the dots are so tiny and precisely tuned, the red, green, and blue they produce are exceptionally pure, resulting in more accurate colour reproduction.*

*4. **Enhanced display** – By combining these pure colours, the TV creates a wider colour gamut and more natural-looking images.*

The benefits of Quantum Dot technology

*1. **More realistic colours** – A wider and more accurate colour range makes scenes look more lifelike.*

*2. **Higher brightness** – The ability to produce pure colours allows for greater brightness without washing out the picture.*

*3. **Better energy efficiency** – Because the light is used more efficiently, Quantum Dot TVs can achieve high brightness and colour accuracy with less power.*

*4. **Improved HDR performance** – High Dynamic Range (HDR) content appears more detailed in both bright highlights and deep shadows"*

5.3 Accordingly, it could be seen that Quantum Dots are nanoparticles of semiconductor materials used to emit a light of a different colour when they are illuminated by white LED

light. The Quantum Dots are therefore optical elements for purposes of CTH 9001 and CTH 9002. The definition of Optical elements provided in the HSN ENs of CTH 9001 would squarely apply to the Quantum Dots thus:

> *"Optical elements are manufactured in such a way that they produce a required optical effect.* ***An optical element does more than merely allow light (visible, ultraviolet or infrared) to pass through it, rather the passage of light must be altered in some way, for example, by being reflected, attenuated, filtered, diffracted, collimated, etc."***

5.4 The white LED light is altered into a pure red, green and blue lights by the Quantum Dots. By combining these true colours, the LED TV creates a wider colour gamut and more natural-looking images. This sheet converts part of the blue LED light into pure red and green wavelengths through quantum dot emission. Thus, expanding the colour gamut, improving colour accuracy, and enhancing overall display brightness efficiency. In view of their inherent capacity to convert light and produce a defined optical effect, these Quantum Dot sheets qualify as "optical elements" within the meaning and scope of CTH 9001 and CTH 9002.

5.5 The Quantum Dot layer is also permanently embedded in a polymer layer and protected by barrier films to block moisture and oxygen. As the Quantum Dot layer is fixed permanently polymer layer and further fixed with a barrier films on the bottom and top, this Quantum Dot layer is permanently fixed to a support and are ready for fitment to the backlight assembly of a LED Television. Therefore, the arguments extended for Composite Optical Sheets on 'permanent mounting' are equally applicable to the Optical Sheet-High Color BN61-20400A also. Therefore, the classification of the subject goods, both two products in question viz., Optical Sheet-Complex (BN61-20395A and Optical Sheet-High Color BN61-20400A, under CTH 9002 will be appropriate. Under CTH 9002, the appropriate Tariff Item will be CTH 9002 9000.

5.6 <u>Classification under CTH 8529 as parts of LED televisions</u>

5.6.1 Another entry which merits consideration for the goods in hand is under HSN 8529, falling under Chapter 85 which reads as Electrical machinery and equipment and parts thereof, sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.

5.6.2 The relevant portion under CTH 8529 is given hereunder for ease of reference:

85.29 - Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28. 8529.10 - Aerials and aerial reflectors of all kinds; parts suitable for use therewith 8529.90 - Other **Subject** to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), this heading covers parts of the apparatus of the five preceding headings. The range of parts classified here includes : (1) Aerials of all kinds and aerial reflectors, transmission and reception. (2) Rotor systems for radio-broadcast or television-broadcast receiving aerials consisting essentially of an electric motor mounted on the aerial mast to rotate it and a separate control box to aim and position the aerial. (3) Cases and cabinets specialised to receive the apparatus of headings 85.25 to 85.28. (4) Aerial filters and separators. (5) Frames (chassis).

5.6.3 It is an admitted position that the subject goods are meant for use in LED televisions. In order to examine whether the impugned goods classify under CTH 8529 as identifiable parts of LED television reference to the HSN ENs under CTH 8529 would be relevant. The relevant extract is reproduced hereunder:

> *"Subject to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), this heading covers parts of the apparatus of the five preceding headings. The range of parts classified here includes:*
>
> *(1) Aerials of all kinds and aerial reflectors, transmission and reception.*
>
> *(2) Rotor systems for radio-broadcast or television-broadcast receiving aerials consisting essentially of an electric motor mounted on the aerial mast to rotate it and a separate control box to aim and position the aerial.*
>
> *(3) Cases and cabinets specialised to receive the apparatus of headings 85.25 to 85.28.*
>
> *(4) Aerial filters and separators.*
>
> *(5) Frames (chassis)."*

5.6.4 Classification of parts of machinery of Section XVI is governed by Note 2, extracted below:

> *"2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 8484, 8544, 8545, 8546 or 8547) are to be classified according to the following rule:*
> *(a) parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 8409, 8431, 8448, 8466, 8473, 8485, 8503, 8522, 8529, 8538 and 8548) are in all cases to be classified in their respective headings;*
>
> *(b) other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind or in*

heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate. [2]*[However, parts which are equally suitable for use principally with the goods of headings 8517 and 8525 to 8528 are to be classified in heading 8517, and parts which are suitable for use solely or principally with the goods of heading 8524 are to be classified in heading 8529]*;

(c) all other parts are to be classified in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate or, failing that, in heading 8485 or 8548."

5.6.5 Note 1(m) to Section XVI categorically excludes from the scope of that Section all "articles of Chapter 90". Thus, the applicability of Note 2 to Section XVI must be read as being expressly subject to Note 1. The Note 1 (m) to Section XVI reads as under:

"1. This Section does not cover:

...

(m) articles of Chapter 90;"

5.6.6 As discussed *supra*, the impugned goods are appropriately classifiable under CTH 9002 9000. Thereby, the two products in question will be excluded from Section XVI and hence from CTH 8529, by Note 1(m) to Section XVI.As the application of Note 2 for classification of parts under Section XVI is inter-alia subject to Note 1 to Section XVI and given the legal position that articles of Chapter 90 are excluded from Section XVI by Note 1 (m) ibid, classification of Optical Sheet-Complex (BN61-20395A and b) Optical Sheet-High Color BN61-20400A under CTH 8529 as identifiable parts of LED Television can be legally ruled out. Therefore, the subject goods cannot be classified under CTH 8529.

5.7 In light of the aforementioned submissions, the Applicant seeks to enter the following question for Advance Ruling, and its interpretation of the question will be as under:

a) Question: Whether the products, Viz., a) Optical Sheet-Complex (BN61-20395A and b) Optical Sheet-High Color BN61-20400A are classifiable under CTH 9002 9000 as mounted Optical elements under the Customs Tariff Schedule?
Applicant's understanding: Yes

b) Question: Whether the two products, Viz., a) Optical Sheet-Complex (BN61-20395A and b) Optical Sheet-High Color BN61-20400A are alternately classifiable under CTH 9001 as unmounted Optical elements under the Customs Tariff Schedule
Applicant's understanding: No

c) Question: Whether the two products, Viz., a) Optical Sheet-Complex (BN61-20395A and b) Optical Sheet-High Color BN61-20400A are alternately classifiable under CTH 8529 as "identifiable parts of LED televisions" under the Customs Tariff Schedule?
Applicant's understanding: No

d) Question: If the answer to the above questions is in the negative, what would be the correct classification of the product under the Customs Tariff of India?

Applicant's understanding: Not applicable.

Port of Import and reply from concerned jurisdictional Commissionerate

6. The applicant in their CAAR-1 indicated that they intend to import the subject goods i.e. Nozzle Connector at the jurisdiction of Office of the Commissioner of Customs, Chennai-II. The application was forwarded to the Office of the Commissioner of Customs, Chennai-II for their comments vide letter dated 31.10.2025, 19.11.2025, 10.12.2025 and 31.12.2025. However, no comments were received till date.

Details of Hearing

7. A hearing was held on 12.01.2026 at 11:30 AM. Shri P. Sridharan appeared for the hearing and reiterated the contention submitted with the application. He submitted that the subject goods are optical sheet complex and optical sheet high color. Optical sheet complex is mounted permanently on DBEF and acryl resin layer and ready for fitment in TV. It cannot be regarded as temporary layer It is made of complex sheet, in case of optical sheet complex it comprises a DBEF layer and two prism films, used in LCD backlight whereas in case of optical sheet high color, it is embedded in a polymer layer and sealed with barrier films in a quantum dot sheet. That both products are ready for fitment in TV.

For optical sheet complex and High color; he relied upon Note 3 to the section XVI, read with Note 3 to the chapter 90. That both of the products are covered under CTH 9002 and more specifically they merit classification under CTI 90029000.

7.2 Nobody appeared on behalf of the Department for hearing.

Discussion and findings

8. I have considered all the materials placed before me in respect of the subject goods. I have gone through the submissions made by the applicant during the personal hearing. I proceed to pronounce a ruling on the basis of information available on record as well as existing legal framework.

8.1 At the outset, I find that the issue raised in the question in the Form CAAR-1 is squarely covered under Section 28H (2) of the Customs Act, 1962, being a matter related to classification of goods under the provisions of this Act.

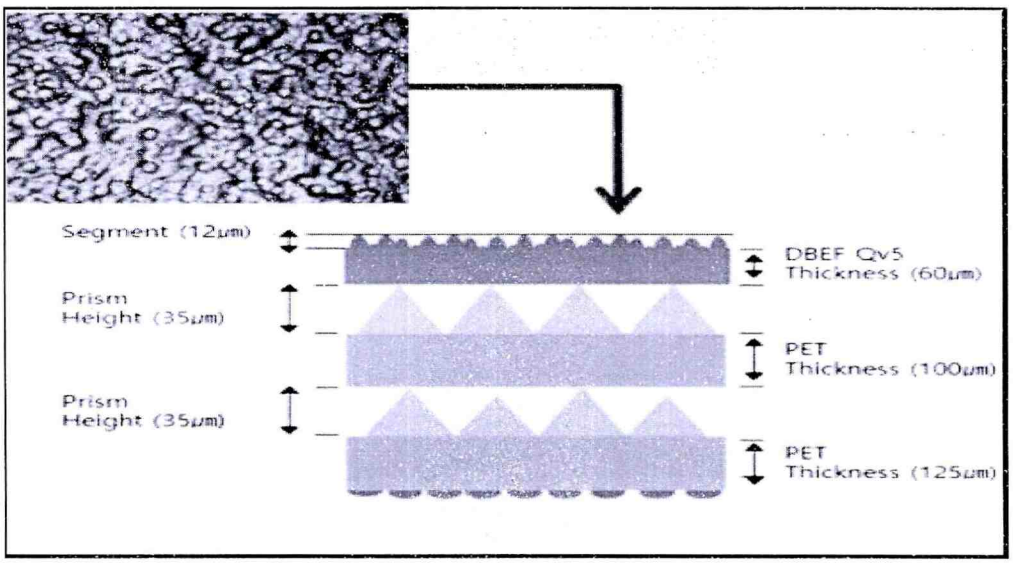
8.2 Before deciding the issue, let me deliberate on the legal framework prescribed in Customs Tariff Act, 1975, Chapter/ Section notes along with HSN explanatory notes. As per Rule 1 of GRI, the titles of Sections, Chapters and sub-Chapters are provided for ease of

reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes.

8.3 Rule 1 of the General Rules for Interpretation provides that the classification of goods shall be determined according to the terms of the headings of the tariff and any relative Section notes or Chapter notes and thus, gives precedence to this while classifying a product. Rules 2 to 6 provide the general guidelines for classification of goods under the appropriate sub-heading. In the event the goods cannot be classified solely on the basis of Rule 1, and if the headings and section or chapter notes do not otherwise require, the remaining Rules 2 to 6 may then be applied in sequential order.

8.4 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.

8.5 Now, I will discuss the optical sheet complex first. The Optical Sheet-Complex (BN61-20395A) consist of a combination of three layers namely DBEF layer, Prism Layer of 100um thickness, and Prism Layer 125um thickness. The Complex sheet, comprising a DBEF layer and two prism films, recycles unused polarised light to improve brightness and energy efficiency. The prism films direct and concentrate light forward, enhancing frontal luminance. Together, they maximize light utilization in LCD backlights while reducing power consumption. The image of the subject goods is presented for reference below:



The key function of DBEF is to utilize light interference technology to recycle S-polarised light which otherwise would be blocked by the polariser, and to convert it into P-polarised. This process not only significantly enhances the brightness of the display but also increases brightness at wider viewing angles to offer an excellent visual experience.

In comparison with the traditional Brightness Enhancement Film (hereinafter referred to as "BEF") which improves frontal brightness, the DBEF overcomes this limitation, offering superior brightness enhancement and energy-saving benefits. The purpose of the prism layer is to internally reflect the light received from the LED backlight and polarise the light through the DBEF layer. The DBEF layer plays a polarising role. The role of a DBEF layer is described as under:

"Dual Brightness Enhancement Film (DBEF) is a thin film reflective polariser that increases brightness over the entire LCD viewing range. Featuring a multi-layer, polymeric optical film that manages the polarisation of light, DBEF captures and ulitilizes light normally lost to absorption in the bottom LCD polariser. DBEF recycles light that would normally be absorbed by the rear polariser. This increases the amount of light available for viewing the display.

There is no dispute that the prisms and the DBEF layer are optical elements. The prism internally reflects the light before letting it pass through the layer. The prism layers also control the light direction and concentrate it forward, thus enhancing front luminance and visibility. The DBEF layer polarises and also enhances the light passing through it. Therefore, these prisms and DBEF layers can be regarded as optical elements for purposes of CTH 9001.As the DBEF layer is a polarising layer, the relevant HSN Explanatory Notes under CTH 9001 describe a polarising material in sheets or plates as follows:

"(B) Polarising material in sheets or plates which consist of specially treated sheets or plates of plastics, or of sheets or plates in which a layer of "active" plastics is supported on one or both sides by other plastics or by glass. This sheet or plate material is cut to shape to make the polarising elements described at Item (6) below."

Also, the prism layers incorporated in the subject goods function precisely in this manner, by internally reflecting light before permitting transmission, controlling the direction of light, and concentrating it forward to enhance frontal luminance and visibility. These characteristics confirm that the prisms are optical elements within the meaning of both Heading 9001 and Heading 9002. 3.16. As per the HSN Explanatory Notes also define the term, optical elements thus:

> *"Optical elements are manufactured in such a way that they produce a required optical effect. An optical element does more than merely allow light (visible, ultraviolet or infrared) to pass through it, rather the passage of light must be altered in some way, for example, by being reflected, attenuated, filtered, diffracted, collimated, etc.*

The subject goods Optical Sheet-Complex (BN61-20395A) is a combination of DBEF and two prism layers. The prism layer is also known as Brightness Enhancement Film (BEF)is an optical film with precise microstructures that concentrates scattered light from the light source into a forward direction, narrowing the spread. A single BEF can typically increase brightness by about 40–60%. When two BEF films are used together with their prism orientations placed at 90 degrees to each other, even higher brightness enhancement

can be achieved. The function of the BEF is to direct light, which would otherwise spread over a wide range of angles, into a narrower, forward-facing angle to increase the intensity of light seen from the front. Essentially, a basic brightness enhancement film is a prism sheet that refracts, reflects, and concentrates light to achieve enhanced brightness.BEF utilizes both refraction and reflection to improve backlight brightness intensity:

Refraction: Refracts light within the desired viewing cone (up to 35° off-axis) towards the viewer's eyes, maximizing brightness.

- **Reflection:** Reflects light outside the viewing cone back into the backlight cavity, effectively "recycling" it and further increasing brightness.

Thus, it is clear that prism layer reflects and refract the light but does not polarise therefore, prism layer cannot be labelled as sheet and plates of polarising material under heading 9001.20 but it is still an optical element whereas the DBEF layer reflects S-polarised light before it is absorbed by the LCD panel. Through repeated reflections, it allows approximately 40% of the S-polarised light to be reused, thus serves as a sheet of polarising material classifiable under heading 9001.20.

8.6 Now, I will discuss the classification of the Optical Sheet-Complex (BN61-20395A). The applicant submitted that the subject goods are a combination of a DBEF layer and two prism layers and there is no dispute that it is the prism layers that provide the product with its essential characteristic. In the case of the 'Optical Sheet-Complex', the two prism layers are permanently fixed to two PET film layers and are also permanently fixed to the DBEF layer. These two layers are therefore permanently mounted on each other indivisibly. This mounting is not for purposes of protection during transport. Since, the subject goods are composite goods therefore, the classification of the goods should be on the basis of principle function as per the Note 3 to Chapter 90. Note 3 to Chapter 90 is extracted below:

"3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter."

Further, note 3 to Section XVI dealing with the classification of composite machines is extracted below:

"3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function."

The applicant submit that in the instant case, the prism layers serve principal functions but fails to explain how it is principal in nature. In the optical complex sheet, both DBEF and Prism Layers (called as BEF) are used to enhance the brightness. The prism layers are used

for collimating the light from the light source to the DBEF layer. The prism layer increases the amount of the light to the DBEF by collimation but it does not polarise the light. Prism layer has nothing to do with polarisation of the light.

Light is an electromagnetic wave, and the electric field of this wave oscillates perpendicularly to the direction of propagation. Light is called unpolarised if the direction of this electric field fluctuates randomly in time. The two orthogonal linear polarisation states that are most important for reflection and transmission are referred to as p- and s-polarisation. DBEF layer is a reflective polariser that manages the polarisation of light. It is the DBEF layer that recycle and reuse the S-polarised light that would otherwise be absorbed by the polariser. If DBEF layer is not used then S-polarised light coming from the prism layer cannot be utilized. By using DBEF layer, S-polarised lights are recycled and reused which enhance the brightness. Thus, both layers i.e. DBEF and Prism layer plays important role in optical sheet complex. There is no hierarchical dominance in principal function as the both layers operate in a mutually complementary manner to achieve the desired outcome.

8.6.1 The applicant submitted that prism layer is permanently mounted on the DBEF layer. The DBEF layer and the two prism layers as discussed supra, are mounted in such a manner into a composite / complex optical sheet that these two layers are indivisibly fitted to each other and ready for use in LED Televisions. Accordingly, the prism layer could be regarded as permanently mounted for purposes of CTH 9002.The applicant seeks classification under CTH 9002 on the basis that optical sheet complex is a composite sheet and the classification of the goods should be on the basis of principle function as per the Note 3 to Chapter 90. The relevant portion under CTH 9001 and 9002 are given hereunder for ease of reference:

90.01 -	**Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.**
	9001.10 - Optical fibres, optical fibre bundles and cables
	9001.20 - Sheets and plates of polarising material
	9001.30 - Contact lenses
	9001.40 - Spectacle lenses of glass
	9001.50 - Spectacle lenses of other materials
	9001.90 - Other

It could be seen that the heading 9001 covers inter-alia the following:

a) sheets and plates of polarising materials, and

b) prisms, mirrors and other optical elements of any unmounted material.

Further, the relevant portion under CTH 9002 is given hereunder for ease of reference:

90.02 -	**Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.**	
	- Objective lenses :	
9002.11	-- For cameras, projectors or photographic enlargers or reducers	
9002.19	-- Other	
9002.20	- Filters	
9002.90	- Other	

Further, the HSN Explanatory Notes under CTH 9002 in this regard are extracted below:

With the exception of ophthalmic lenses (which when mounted constitute spectacles, lorgnettes or the like of heading 90.04), this heading covers the articles referred to in Items (B), (C) and (D) of the Explanator; Note to heading 90.01 when in a permanent mounting (viz., fitted in asupport or frame, etc.) suitable for fitting to an apparatus or instrument. The articles of the heading are mainly designed to be incorporated with other parts to form a specific instrument orpart of an instrument. The heading does not include mounted optical elements which are inthemselves separate appliances, for example, hand magnifying glasses (heading 9013), and mirrors for medical or dental purposes (heading 90.18).Subject to the above conditions, the heading includes :

(1) Objective lenses, additional lenses, colour filters, viewfinders, etc., for photographic orcinematographic cameras or for projectors.
(2) Polarising filters for microscopes or polarimeters.
(3) Eyepieces and objectives (including polarising) for astronomical instruments, binoculars or refracting telescopes, microscopes, etc.
(4) Mounted prisms for instruments or apparatus for physical or chemical analysis (polarimeter,etc.).
(5) Mounted mirrors for telescopes, projectors, microscopes, medical or surgical instruments, etc.
(6) Optical elements (lenses and prisms) for lighthouses or beacons, mounted on panels or drums.
(7) Mounted lenses clearly identifiable as f1ttings for optical benches.
(8) Mounted halftone or similar printing screens.

As per the HSN explanatory notes composite goods or multi-function machines/apparatus are defined as:

*Multi-function machines are able to carry out **different operations**.*

Composite machines or apparatus consisting of two or more machines or apparatus of different kinds, fitted together to form a whole, consecutively or simultaneously performing

separate functions *which are generally complementary and are described in different headings of this Chapter, are also classified according to the principal function of the composite machine or apparatus.*

The subject goods cannot be terms as a multi-function or composite machine or apparatus as Optical Sheet-Complex (BN61-20395A) comprises of DBEF layer and prism layer, assembled together to perform a single principal function i.e. conditioning backlight illumination in LED/LCD televisions by different principal/phenomenon of light. The individual layers perform complementary roles, resulting in a single principal function, namely conditioning of backlight illumination for television displays. The Optical Sheet-Complex does not perform multiple independent or alternative functions therefore cannot be terms as multi-function or composite machines/apparatus. So, the classification on the basis of principal function cannot be ascertained as :

1. As the goods are not composite or multi-functional machine or apparatus.
2. Both layers are equally important and complementary to each other to perform a single principal function i.e. Brightness Enhancement. Both layers work on different principal of light i.e. reflection, refraction and polarisation but principal function is same for both layers.

Further, the subject goods are not specifically covered under any heading of chapter 90 so the classification under chapter can be ruled out. Now, it has become relevant to discuss the classification of the subject goods under chapter 85.

8.6.2 The relevant portion under CTH 8529 is given hereunder for ease of reference:

85.29 - Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28.

8529.10 - Aerials and aerial reflectors of all kinds; parts suitable for use therewith

8529.90 - Other

Subject to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), this heading covers parts of the apparatus of the five preceding headings. The range of parts classified here includes :

(1) Aerials of all kinds and aerial reflectors, transmission and reception.

(2) Rotor systems for radio-broadcast or television-broadcast receiving aerials consisting essentially of an electric motor mounted on the aerial mast to rotate it and a separate control box to aim and position the aerial.

(3) Cases and cabinets specialised to receive the apparatus of headings 85.25 to 85.28.

(4) Aerial filters and separators.

(5) Frames (chassis).

It is an admitted position that the subject goods are meant for use in LED televisions. In order to examine whether the impugned goods classify under CTH 8529 as identifiable parts of LED television reference to the HSN ENs under CTH 8529 would be relevant. The relevant extract is reproduced hereunder:

"Subject to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), this heading covers parts of the apparatus of the five preceding headings. The range of parts classified here includes:

(1) Aerials of all kinds and aerial reflectors, transmission and reception.
(2) Rotor systems for radio-broadcast or television-broadcast receiving aerials consisting essentially of an electric motor mounted on the aerial mast to rotate it and a separate control box to aim and position the aerial.
(3) Cases and cabinets specialised to receive the apparatus of headings 85.25 to 85.28.
(4) Aerial filters and separators.
(5) Frames (chassis)."

This heading excludes :
(a) Aerial masts (e.g., heading 73.08).
(b) High-tension generators (heading 85.04).
...
...
(h) Lenses and optical filters for television cameras (heading 90.02).

From the above, it is clear that heading 8529 only excludes "Lenses and optical filters for television cameras (heading 90.02)" falling under chapter 90.

Further, Classification of parts of machinery of Section XVI is governed by Note 2, extracted below:

"2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 8484, 8544, 8545, 8546 or 8547) are to be classified according to the following rule:

(a) parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 8409, 8431, 8448, 8466, 8473, 8485, 8503, 8522, 8529, 8538 and 8548) are in all cases to be classified in their respective headings;

(b) other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind or in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate. 2[However, parts which are equally suitable for use principally with the goods of headings 8517 and 8525 to 8528 are to be classified in heading 8517, and parts which are suitable for use solely or principally with the goods of heading 8524 are to be classified in heading 8529];

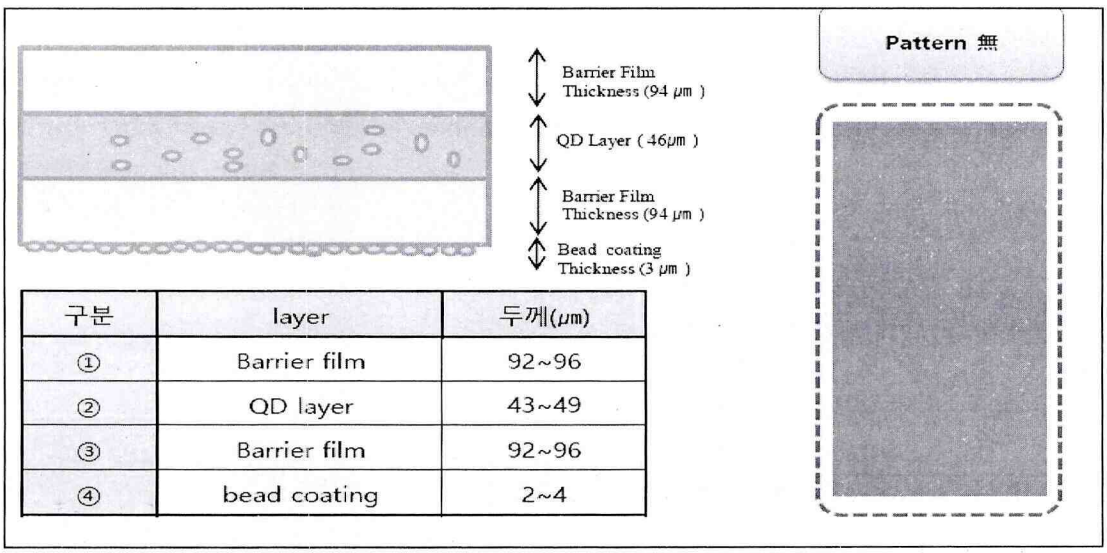
(c) all other parts are to be classified in heading 8409, 8431, 8448, 8466, 8473, 8503,8522, 8529 or 8538 as appropriate or, failing that, in heading 8485 or 8548."

From the above submissions, facts, diagram, heading, sub-heading, explanatory notes and discussion it is clear that subject goods are to be used solely and principally in TV which is covered under heading 8528. The subject goods are specifically designed for brightness enhancement in TV. The subject goods cannot be used independently or in any other apparatus except TV. Further, from the website https://samsungpartsusa.com/products/bn61-17668a it is observed that identical goods i.e. Optical Sheet Complex is declared as

> *"Genuine Samsung replacement part designed for a precise factory fit and reliable performance.*
> *Designed for Best Fit: Engineered to work seamlessly with select Samsung Television models for proper alignment and performance".*

Therefore, it is clearly evident that the optical sheet complex is a part of television. On the basis of Note 2(b) of Section XVI, parts, suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind or in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate. Thus, the subject goods "Optical Sheet Complex" is classifiable under heading 8529.

9. Now, I will discuss the classification of the Optical Sheet-High Color (BN61-20400A). The applicant submits that the material is a combination of Quantum Dot layer covered with Barrier film layer (Polyester Film layer) as shown below:



구분	layer	두께(μm)
①	Barrier film	92~96
②	QD layer	43~49
③	Barrier film	92~96
④	bead coating	2~4

Quantum Dots are nanoparticles of semiconductor materials used to emit a light of a different colour when they are illuminated by white LED light. This sheet converts part of the blue LED light into pure red and green wavelengths through quantum dot emission. Thus, expanding the color gamut, improving color accuracy, and enhancing overall display brightness efficiency. Although quantum dots qualify as an optical element and presented in

the form of sheet but it does not polarise the light therefore cannot be classified under CTH 9001.20. Also, no specific entry is given under CTH 9001.

The applicant submitted that the Quantum Dot layer is permanently embedded in a polymer layer and protected by barrier films to block moisture and oxygen. Quantum Dot layer is fixed permanently on polymer layer and further fixed with a barrier film on the bottom and top.

The applicant submitted that the arguments extended for Composite Optical Sheets on permanent mounting are equally applicable to the Optical Sheet-High Color BN61-20400A also. But it is pertinent to differentiate between the words "Mounted and embedded". The reference is made to the following dictionaries:

Sr. No.	Dictionary	Mounted	Embedded
1	Britannica	to attach (something) to something for support or use eg. The jeweler *mounted* the pearl in a ring.	to place or set (something) firmly in something else eg *embed* a post in concrete
2	merriam-webster	to attach to a support eg. *mounted* a diamond in the ring	enclosed closely in or as if in a matrix fossils *embedded* in stone

From the above, it is clear that mounted means fixing something **onto** something whereas embedded means built **into** something as if integral part of something.

Mounting is not explained in any chapter notes, heading or sub-heading of the tariff. However, there is one reference given in the HSN explanatory notes of heading 8541. Further, HSN explanatory notes to chapter heading 8541 provides:

"The devices described above fall in this heading whether presented ***mounted, that is to say, with their terminals or leads (for example pins, leads, balls, lands, bumps or pads mounted on a carrier, e.g., a substrate or a leadframe)*** *or packaged (components), unmounted (elements) or even in the form of undiced discs (wafers). However, natural semiconductor materials (e.g., galena) are classified in this heading only when mounted".*

From the above, it can be implied that "mounted" means, devices must have electric connection points/terminals (e.g. pins, leads, balls, lands etc) or pads (connection point) mounted on a carrier. In the instant case, no such terminals/connection points are present. Therefore, in terms of the above, it is clear that quantum dots are not mounted but embedded.

As the applicant itself submitted that in optical sheet high color quantum dots are embedded in polymer sheet and then encapsulated between barrier film therefore it is clear that quantum dots cannot be said as mounted. Therefore, optical sheet high color cannot be classified under CTH 9002.

The relevant portion under CTH 8529 is given hereunder for ease of reference:

85.29 -	**Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28.**
	8529.10 - Aerials and aerial reflectors of all kinds; parts suitable for use therewith
	8529.90 - Other
Subject to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), this heading covers parts of the apparatus of the five preceding headings. The range of parts classified here includes :	
(1)	Aerials of all kinds and aerial reflectors, transmission and reception.
(2)	Rotor systems for radio-broadcast or television-broadcast receiving aerials consisting essentially of an electric motor mounted on the aerial mast to rotate it and a separate control box to aim and position the aerial.
(3)	Cases and cabinets specialised to receive the apparatus of headings 85.25 to 85.28.
(4)	Aerial filters and separators.
(5)	Frames (chassis).

Further, Classification of parts of machinery of Section XVI is governed by Note 2, extracted below:

"2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 8484, 8544, 8545, 8546 or 8547) are to be classified according to the following rule:

(b) other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind or in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate. 2[However, parts which are equally suitable for use principally with the goods of headings 8517 and 8525 to 8528 are to be classified in heading 8517, and parts which are suitable for use solely or principally with the goods of heading 8524 are to be classified in heading 8529];

From the above submissions, facts, diagram, heading, sub-heading, explanatory notes and discussion it is apparent that subject goods are solely and principally to be used in TV which is covered under heading 8528. The subject goods are specifically designed for better color quality in TV. The subject goods cannot be used independently or in any other apparatus except TV. Further, from the website https://samsungpartsusa.com/products/bn61-17668a it is observed that identical goods i.e. Optical Sheet High Color is declared as

"Genuine Samsung replacement part designed for a precise factory fit and reliable performance.
Designed for Best Fit: Engineered to work seamlessly with select Samsung Television models for proper alignment and performance".

Therefore, it is clearly evident that the optical sheet high color is a part of television. On the basis of Note 2(b) of Section XVI, parts, suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind or in

heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate. Thus, the subject goods "Optical Sheet High Color" is classifiable under heading 8529.

In the matter of *Delton Cables Ltd.* reported in *2005 (181) ELT 373 (SC),* the Hon'ble Supreme Court had laid down the ratio of sequential application of Note 2 to Section XVI. In accordance with this ratio, only when Note 2(a) is found not applicable, recourse to Note 2(b) or 2(c) ibid would be appropriate.

10. In view of the above facts and circumstances of the case, provisions of Customs Tariff Act, G.R.I., my answers to the questions raised in the application are as under:

a. **Question**: Whether the products, Viz., a) Optical Sheet-Complex (BN61-20395Aand b) Optical Sheet-High Color BN61-20400A are classifiable under CTH 90029000 as mounted Optical elements under the Customs Tariff Schedule?
Answer: No

b. **Question:** Whether the two products, Viz., a) Optical Sheet-Complex (BN61-20395Aand b) Optical Sheet-High Color BN61-20400A are alternately classifiable under CTH 9001 as unmounted Optical elements under the Customs Tariff Schedule
Answer: No

c. **Question**: Whether the two products, Viz., a) Optical Sheet-Complex (BN61-20395Aand b) Optical Sheet-High Color BN61-20400A are alternately classifiable under CTH 8529 as "identifiable parts of LED televisions" under the Customs Tariff Schedule?
Answer: Yes, the subject goods i.e. Optical Sheet-Complex (BN61-20395A and Optical Sheet-High Color BN61-20400A are classifiable under CTH 8529 as parts suitable for use solely or principally with the apparatus of heading 85.24 to 85.28 i.e. parts of LED television.

d. Question: If the answer to the above questions is in the negative, what would be the correct classification of the product under the Customs Tariff of India?
Answer: As replied against the question No. (c) above.

11. I rule accordingly.

19/1/26

सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण, मुंबई
Customs Authority For Advance Rulings, Mumbai

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

F. No. CAAR/CUS/APPL/192/2025-O/o Commr-CAAR-Mumbai दिनांक/Date: 19.02.2026

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

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Dy. Commissioner & Secretary
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