

	<p>सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण</p> <p><b>Customs Authority for Advance Rulings</b></p> <p>नवीन सीमाशुल्क भवन, बेलाई इस्टेट, मुंबई - ४००००१</p> <p><b>New Custom House, Ballard Estate, Mumbai - 400 001</b></p> <p><b>E-MAIL: cus-advrulings.mum@gov.in</b></p>	
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F.No. CAAR/CUS/APPL/148/2025-O/o Commr-CAAR-Mumbai दिनांक/Date: 10.03.2026  
DIN-2026037705000000ABEC

Ruling No. & date	CAAR/Mum/ARC/158/2025-26 dated 10.03.2026
Issued by	Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	Nextein Solutions Pvt Ltd Kubudapuram (V), Kota Nemapuri Pachayat, Pidugurula, Guntur, Andhra Pradesh-522 413 {Email: <a href="mailto:infonextein@gmail.com">infonextein@gmail.com</a> }
Concerned Commissionerate	The Pr Commissioner of Customs, Hyderabad GST Bhavan, Basheerbagh Hyderabad- 500004 Email- commr-cushyd@nic.in

**ध्यान दीजिए/ N.B.:**

- 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.
- 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.
- 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.
- 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

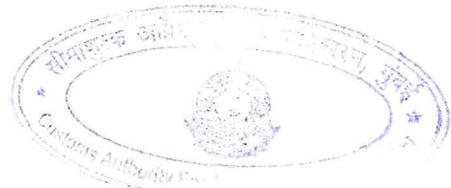
Nextein Solutions Pvt Ltd (having IEC No. AAFCN1785P) and hereinafter referred to as 'the applicant', in short) having registered address at Kubudapuram (V), Kota Nemalapuri Pachayat, Pidugurala, Guntur, Andhra Pradesh-522 413, filed application (CAAR-1) for advance ruling before the Customs Authority for Advance Rulings, Mumbai (CAAR in short). The said application was received in the secretariat of the CAAR, Mumbai on 07.08.2025 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 "video conferencing solutions" and "webcams" manufactured under the brand "Logitech" from M/s Logitech Asia Pacific Limited, Hong Kong (hereinafter referred to as "Logitech"), via cargo shipments at Air Cargo Complex, Hyderabad.

2. The Applicant seeks an advance ruling on the classification of "video conferencing solutions" and "webcams" (hereinafter referred to as "the subject goods"). The Applicant is of the understanding that the subject goods are classifiable under Customs Tariff Heading (CTH) 8473, being more specific to their nature and function.

2.1 The subject goods are finished webcam devices designed to operate in conjunction with video conferencing software installed on a processing unit such as a desktop, laptop, or Next Unit of Computing (NUC) for live video and audio conferencing. None of these products function independently; they require a host device to run the software, perform computing and data transmission tasks i.e. processing and generating an output in the form of a live feed. The subject goods are not capable of storing data and only work in real time.

2.2 For the sake of convenience, the subject goods are described here in three categories based on the commonality among them in terms of their functioning:

- a. The first category contains simple webcam models like BRIO 4K (Part no. 960-001755), BRIO Ultra HD (Part no. 960-001105), Logitech C505e (Part no. 960-001372), B525HD (Part no. 960-000841), C925e (Part No. 960-001075), C920e HD (Part No. 960-001360), Rally Camera (Part No. 960-001226), PTZ PRO 2 (Part No. 960-001184), Logitech Sight (Part No. 960-001510), and C930 (Part No. 960-000976). These webcams are typically mounted on desktops or laptops. They are connected to such devices through USB and serve as alternatives to built-in cameras. Some models in this category also include dual omnidirectional microphones for improved audio capture. Nevertheless, this category of subject goods also requires them to be connected to a host device to function.
- b. The second category includes models such as Logitech BCC950 (Part no. 960-000939), MEETUP (Part no. 960-001527 and 960-001101), RALLY PLUS (Part no. 960-001275), GROUP (Part no. 960-001054), and RALLY System (Part no. 960-001238). These are again USB-based plug-and-play devices that



must be connected to an Automatic Data Processing (ADP) machine (e.g., desktop, laptop, or NUC) equipped with video conferencing software such as Zoom, Microsoft Teams, or Google Meet. These systems rely entirely on the host device to perform all computing and processing functions related to audio and video communication. Webcams in this category are a notch advanced than the webcams in the first category since the devices in this category come with built-in or external microphones and speakers, enabling users to engage in high-quality, real-time video and audio collaboration.

- c. The third category includes models such as Rally Bar Huddle (GRAPHITE) (Part no. 960-001576), Rally Bar Mini (OFF-WHITE and GRAPHITE) (Part no. 960-001357 and 960-001345), and Rally Bar (OFF-WHITE and GRAPHITE) (Part no. 960-001329 and 60-001317 and 960-001745). These are again plug-and-play webcam devices that can connect with any PC, Mac, or NUC. These are much advanced than the webcams in the previous two categories. While the default operational mode of these web cameras is to be connected with an ADP machine (typically referred to as “Bring Your Own Device” (BYOD) in the relevant technical and marketing material), they also come with their own operating systems. The in-built operating system allows the user to access the processing capabilities hosted in the cloud. However, for such usage, the user is required to purchase a cloud application license where the video application is hosted and processed. It is essential to note that even in this mode a display device still needs to be connected for viewing. These models are designed for mid-size to large meeting rooms and are fully integrated with partner platforms such as Microsoft Teams, Zoom, Google Meet, and other popular video conferencing solutions, providing a simplified device management experience. In addition to the built-in high-performance audio, they can also be connected to extend audio coverage.

2.3 Therefore, despite differences in their features and functionality, all three categories of the subject goods become operational when they are connected to any Automatic Data Processing (ADP) machines—such as a PC, laptop, or NUC—which are connected to internet, process information, and run the compatible video conferencing applications. The said goods cannot transmit or process data over the internet on their own and require connection to a host machine to function.

### **3 Applicant’s interpretation of Law/Facts**

3.1 It is submitted that the subject goods are capable of facilitating video and audio-communication only when connected as an accessory with an Automatic Data Processing Machine and therefore should fall under the CTH 8473 “PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF READING 8470 TO 8472”. Specifically, under the subheading CTH 8473 30 as it refers to parts and accessories of ADP



machines listed in the tariff item 8471. The relevant headings of said tariff item 8471 are extracted below;

8471	<b>AUTOMATIC DATA PROCESSING AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ON TO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIES OR INCLUDED</b>				
8471 30		<i>Portable automatic data processing machines weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:</i>			
8471 30 10	---	Personal Computer	u	Free	-
8471 30 90	---	Other	u	Free	-
	-	<i>Other automatic data processing machines:</i>	u		
8471 41	--	<i>Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined:</i>			
8471 41 10	---	Micro computers	u	Free	-
8471 41 20	---	Large or main frame computer	u	Free	-
8471 41 90	---	Other	u	Free	-
8471 49 00	--	Presented in the form of systems	u	Free	-
8471 50 00	-	Processing units other than those of sub-headings 8471 41 or 8471 49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	u	Free	-
8471 60	-	<i>Input or output units, whether or not containing storage units in the same housing:</i>			
8471 60 10	---	Combined input or output units	u	Free	-

Relevant heading of tariff item 8473 are extracted below;

8473	<b>PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF READING 8470 TO 8472</b>				
8473 10 00		Omitted			



	-	Parts and accessories of the machines of heading 8470			
8473 21 00	--	Of the electronic calculating machines of sub-heading 8470 10,8470 21 or 8471 29	kg.	Free	-
8473 29 00	--	Other	kg.	Free	-
8473 30	-	<i>Parts and accessories of the machines of heading 8471</i>			
8473 30 10	---	Microprocessors	<i>u</i>	Free	-
8473 30 20	---	Motherboards	<i>u</i>	Free	-
8473 30 30	---	Other mounted printed circuit boards	<i>u</i>	Free	-
8473 30 40	---	Head stack	<i>u</i>	Free	-
	---	<i>Other :</i>			
8473 30 91	----	Network access controllers	<i>u</i>	Free	-
8473 30 92	----	Graphic and intelligence-based script technology (GIST) cards for multilingual computers	<i>u</i>	Free	-
8473 30 99	----	Other	<i>u</i>	Free	-

3.2 Reference is invited to Chapter note 6(C) of Chapter 84, as it provides the criteria for a unit to be regarded as “part” of an ADP system;

**“6 (C) Subject to paragraphs (D) and (E), a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:**

*(i) it is of a kind solely or principally used in an automatic data processing system;*

*(ii) it is connectable to the central processing unit either directly or through one or more other units; and*

*(iii) it is able to accept or deliver data in a form (codes or signals) which can be used by the system.”*

3.3 It is contended that the subject goods satisfy all three conditions to qualify as a “part” of an ADP machine. They are fundamentally input devices that rely on ADP machines, listed under CTH 8471 30 to CTH 8471 60 10, for **a) — processing and b) — generating the captured audio-video output.** Without an ADP machine to serve as the processing and output



unit, these goods have no independent utility. Even the subject goods in the third category, which come with their own operating system and support cloud-based processing, in default are input devices that rely on ADPs for processing and output. But offer an alternative, requiring the user to purchase a cloud application license on their ADP machine. The video application is hosted in the cloud and carries out the complete processing using the native android functionality of the ADP like a mobile phone or tablet. Regardless of that for generating the output, a display device has to be connected for communication to finally take place through the device. Therefore, even if the user opts for the alternative, these goods necessarily need to be used in conjunction with an ADP machine to have utility. Moreover, the Chapter Note (8) of Chapter 84 says;

*“8. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.”*

This makes it clear that even if the concerned subject goods are multifaceted, given that their primary purpose is to be used with ADP machines which hosts the necessary application for the devices to perform their function, this purpose of being used with an ADP machine becomes its sole purpose. Therefore, the subject goods satisfy the first condition to Chapter note 6(C).

3.4 Furthermore, the subject goods are plug-and-play video conferencing devices and are easily connectable to the central processing unit directly through cables or hubs, fulfilling the connectivity requirement. The subject goods are designed principally to complement and enhance the functionality of ADP systems by transmitting data through signals/code to the ADP machines for processing and display of the captured video and audio input, thereby meeting the third condition.

3.5 The Chapter Note 6(D) excludes certain devices from classification under heading 8471, even if they meet the conditions of Chapter Note 6(C). These exclusions include:

*“6(D) Heading 8471 does not cover the following when presented separately, even if they meet all of the conditions set forth in paragraph (C):*

- (i) printers, copying machines, facsimile machines, whether or not combined;*
- (ii) apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);*
- (iii) loudspeakers and microphones;*
- (iv) television cameras, digital cameras and video camera recorders;*
- (v) monitors and projectors, not incorporating television reception apparatus.”*

It is submitted that the subject goods do not fall under these exclusions. In particular, web cameras are distinct from television cameras, digital cameras, and video camera recorders. This distinction was authoritatively established in **Hi-Tech Computers Vs Commissioner of**



**Customs, Bangalore**, as reported in 2004 (9) TMI 262 - CESTAT, BANGALORE, has held as follows;

*“Admittedly, the item cannot be considered as video camera as video camera recorder has been placed along with the Digital camera. The Digital camera should be generally equipped with an optical viewfinder, a liquid crystal display (LCD), or both. In the present case, admittedly, the web camera is functioning as a part with the Computer. It cannot function independently. It does not have a viewfinder nor does it have memory which is a feature in Digital camera. In HSN Explanatory Notes at page 1669, states that the Digital camera is akin to Video camera and has all its features. Although the WCO Committee has made various observations pertaining to the web camera having the features of Digital camera, it also clearly describes that in many ways web camera is a bare bone version of a full version digital camera. It is not meant for mobile use. This explains the lack of an inbuilt power supply and storage. The web camera depends on the PC for both these requirements i.e. of power and storage. Therefore, the findings of WCO Committee does not support the revenue at all for specific classification purpose. Web Camera may have features of Digital Camera in some aspects but it is not Digital Camera per se.”*

3.6 Hence, upon satisfaction of all the conditions under Chapter note 6(C) they are appropriately classifiable under CTH 8473 30 as “part or accessories” of ADP machines. Specifically, under the CTH 8473 30 99, as “other”, the most fitting tariff heading for the subject goods. The classification of subject goods under CTH 8473 30 99 is further supported by decision of the Hon’ble CESTAT in **M/s. Xiaomi Technology India Ltd Vs Commissioner of Customs Inland Container Depot, Whitefield, Bangalore**, as reported in 2023 (12) TMI 447 - CESTAT BANGALORE, wherein the concerned goods were identical to the subject goods. The relevant extract of the said order is as below -

*“The Tribunal in the case Hi-Tech Computers vs. Commissioner of Customs vide Final Order Nos. 1462-1464/2004 dated 3-9-2004 in Appeal Nos. C/26, 62/2003 and 188/2001 reported at 2005 (180) E.L.T. 356 (Tri- Bang.).*

*“The facts before the Tribunal as seen from the order are as under:*

*Thus, it is observed that the web camera imported by the appellant is not an ordinary camera and does not function independently. The image can be captured only when it is connected with the computer. Thus from the above, it can be seen that the product imported by the appellants is not an ordinary camera and therefore will not fall under chapter 90 as held by the lower authority. The proper classification will be under chapter 84.73 or 84.71. Besides, a perusal of the aforesaid judgment of the Hon’ble Tribunal also clearly indicates that all those items which come along with the computer are to be treated as spares and accessories.”*



3.7 It is also helpful to note the definition of accessory.

- a. In **Black's Law Dictionary (Fifth Edition)** accessory is defined as, "anything which is joined to another thing as an ornament or to render it more perfect, or which accompanies it, or is connected with it as an incident, or as subordinate to it, or which belongs to or with it, adjunct or accompaniment. A thing to subordinate importance. Aiding or contributing in secondary way of assisting in or contributing to as a subordinate."
- b. Similarly, **Oxford Dictionary** defines "accessory" as: "an extra piece of equipment that is useful but not essential or that can be added to something else as a decoration."
- c. **Ramanatha Aiyar** (8<sup>th</sup> edition) notes that the term 'accessories' is used to describe goods which may have been manufactured for use as an aid or addition.
- d. In **Annapurna Carbon Industries Co. Vs State of Andhra Pradesh**, as reported in 1976 (2) SCC 273, the Hon'ble Supreme Court deliberated on the meaning of "accessories". The relevant extract is as below -

*"10. We find that the term "accessories" is used in the schedule to describe goods which may have been manufactured for use as an aid or addition. A sense in which the word accessory is used is given in Webster's Third New International Dictionary as follows: "An object or device that is not essential in itself but that adds to the beauty, convenience, or effectiveness of something else." Other meanings given there are: "supplementary or secondary to something of greater or primary importance", "additional", "any of several mechanical devices that assist in operating or controlling the tone resources of an organ".*

3.8 The subject goods satisfy these definitions of "accessories" since they are not essential to the functioning of an ADP machine but they add to the effectiveness of such machines by making the machines capable of running a video conference.

Further, the WCO explanatory notes for heading 8473 states that - "The accessories covered by this heading are interchangeable parts or devices designed to adapt a machine for a particular operation, or to perform a particular service relative to the main function of the machine, or to increase its range of operations. The subject goods – webcams/video conferencing equipment – precisely increase the range of operations of ADP machines. They enhance the ability of ADPs to run video conferencing applications.

**In view of the above stated, the applicant submits that the subject goods are classifiable under CTH 8473 3099 of the Customs Tariff Act, 1975 as parts and accessories of ADP machines.**

#### **Port of Import and reply from concerned jurisdictional Commissionerate**

4.1 The applicant in their CAAR-1 indicated that they intend to import the subject goods i.e. "video conferencing solutions" and "webcams" at the jurisdiction of Office of the Pr. Commissioner of Customs, ACC, Hyderabad. The application was forwarded to the Office of



the Commissioner of Customs, ACC, Chennai-VII for their comments vide letter dated 05.09.2025 and 01.10.2025. Comments were received from the jurisdictional authorities vide letter dated 01.10.2025 wherein it was submitted that –

Classification:

i. The application for Advance Ruling is filed for classification of the following items imported by the applicant:

- a. WEBCAM-BRI04K.
- b. WEBCAM, Logitech C505e.
- c. WEBCAM, Logitech B525 HD
- d. WEBCAM, Logitech C925e.
- e. WEBCAM, LogitechC920e HD 1080p.
- f. WEBCAM, Logitech Brio.
- g. Rally Camera.
- h. PTZ PRO 2.
- i. WEBCAM, Logitech Sight.
- j. WEBCAM, Logitech C930.
- k. Logitech BCC950.
- l. Logitech MEETUP.
- m. Logitech RALLY PLUS.
- n. Logitech Group.
- o. Logitech Rally System
- p. WEBCAM – Rally Bar Huddle – Graphite.
- q. WEBCAM – Rally Bar Mini – Off White.
- r. WEBCAM – Rally Bar Mini – Graphite.
- s. WEBCAM – Rally Bar – Graphite.
- t. WEBCAM – Rally Bar – Off White.

ii. The applicant submitted that they intend to import the subject items through the formations under the jurisdiction of O/o the Principal Commissioner of Customs, Hyderabad, and prefers Advance Ruling for Classification of all the items under CTH 8473. 30.99 which corresponds to “Other parts and Accessories suitable for use solely or principally with machines of CTH 8471 to 8472”, and attracts BCD @Nil+ SWS@Nil+IGST@18%.

iii. While the question raised in the application is not pending before any officer of this office as provided under Proviso (1)(a) of Section 28I (2) of the Customs Act, 1962, in the applicant’s case, it may be noted that the question of classification of said items from the same supplier by other importers is being investigated actively by DRI, Mumbai. As the items under consideration are same, the comments of the investigation agency may also be sought and examined.

iv. The applicant vide their application categorized the subject items into 3 categories and submitted that “despite differences in their features and functionality, all three categories of the goods become operational when they are connected to any Automatic Data-Processing (ADP)



machines—such as a PC, laptop, or NUC—which are connected to internet, process information, and run the compatible video conferencing applications. The said goods cannot transmit or process data over the internet on their own and require connection to a host machine to function.”

v. On this reasoning, the applicant sought the classification of the items under CTH 8473. 30.99 which corresponds to “Other parts and Accessories suitable for use solely or principally with machines of CTH 8471 to 8472” and referred to Chapter Note 6(c) of Chapter 84 which reads—

*Subject to paragraphs (D) and (E), a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:*

- (i) it is of a kind solely or principally used in an automatic data processing system;*
- (ii) it is connectable to the central processing unit either directly or through one or more other units; and*
- (iii) it is able to accept or deliver data in a form (codes or signals) which can be used by the system.*

vi. The applicant in their application conveniently swayed between the borders of the definitions “Parts” and “Accessories”, to present their case of classification and quoted case-laws in favour of the same which does not appear to suit their case given the nature of the cargo intended to be imported & cleared by them.

vii. The items intended to be imported by the applicant i.e., Video Conferencing Equipment/Web cameras are designed to facilitate video and audio communication and are apparatus for the transmission or reception of voice, images, or other data for communication in a wired or wireless network and therefore appears to be more appropriately covered under CTH 8517 and not under CTH 8473.

viii. To press their case, the applicant impressed on the Chapter Note 6(c) of Chapter 84 and stated that the items qualify the definition of the part as prescribed. However, the said consideration is subject to subsequent paras of said Chapter Note i.e. 6 (D) and (E),

ix. The applicant in their application stated that they intend to import above said 20 items. Chapter Note 6 (d) of Chapter 84 states; “Heading 8471 does not cover the following when presented separately, even if they meet all of the conditions set forth in paragraph (C):

- i. printers, copying machines, facsimile machines, whether or not combined;*
- ii. apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);*
- iii. loudspeakers and microphones;*
- iv. television cameras, digital cameras and video camera recorders;*
- v. monitors and projectors, not incorporating television reception apparatus*



x. In the instant case, as the applicant intends to import only the subject items and the Chapter Note 6 (c) is subject to Chapter Note 6 (d), therefore; the more appropriate CTH in the instant case appears to be 8517 and not 8473.

xi. The relevant portions of the CTH 8517 are produced below:

8517: TELEPHONE SETS, INCLUDING TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS: OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK), OTHER THAN TRANSMISSION OR RECEPTION APPARATUS OF HEADING 8443, 8525, 8527 OR 8528; parts thereof;

In the instance case, the functional aspect of the items, its built, design and capabilities bring out more specificity to it rather than the description of the item alone i.e., CAM.

xii. In this connection, attention is also invited to judgement dated 24.08.2021 passed by the UNITED STATES COURT OF INTERNATIONAL TRADE wherein M/s. LOGITECH, INC., had contested and won the case that the items Webcams and Conference Cams are classified under HTSUS Heading 8517 (copy attached),

xiii. The applicant cannot claim ignorance of the said judgement especially when the same was issued to its Principal for duty free import of subject items into United States and cannot propose alternate classification theories to this geographic location to again meet the interests of duty-free import.

xiv. Further, the DRI, Mumbai, vide their investigation into the import of subject items from the same supplier by the importer M/s. Shree Info Systems Solutions Private Limited concluded that the subject items merit classification more appropriately under CTH 8517.62.90 for the reasons as detailed above along with other reasons contained therein; A copy of the SCN detailing the same issued to M/s. Shree Info Systems Solutions Private Limited is also enclosed herewith.

xv. Further, a similar investigation is pending with the DRI, Mumbai into the import of subject items from the same supplier, by the importer M/s. Select Technologies Private Limited, through the formations under O/o the Principal Commissioner of Customs, Hyderabad.

xvi. Thus, the items appear to be more appropriately covered under CTH 8517.62.90 and not under CTH 8473. 30.99.

4.2 The applicant has submitted their rebuttal vide letter dated 06.10.2025 wherein they have submitted that the department in para-B (vi) has argued that the applicant is "conveniently swaying between parts and accessories" and the case laws relied upon by the applicant do not pertain to the subject goods and their application is misconceived. It is unequivocally denied,



as there is no inconsistency in the applicant's submissions. Heading 8473 itself covers "parts and accessories", the applicant has made out a case for both parts and accessories in the application.

4.3 The descriptions of the impugned products in the both the judgements, in Hi-Tech Computers v. CC (2004 (9) TMI 262 - CESTAT Bangalore), in Xiaomi Technology (2023 (12) TMI 447 – CCESTAT Bangalore) matches exactly that of subject goods, admitted by the department in the para B(vii) where the department described the goods as "The items intended to be imported by the applicant i.e., Video Conferencing Equipment/Web cameras are designed to facilitate video and audio communication". Therefore, the Judgements relied upon by the applicant squarely apply in the given context and are binding upon the department.

4.4 In para-B (vii), as department contends that the subject goods are "apparatus for transmission or reception' and are appropriately classifiable in CTH 8517 and not CTH 8473. The applicant denies this stance as the subject goods are peripheral input units which capture video and audio signals but depend entirely on ADP machines for processing, and transmission for establishing the end-to-end communication in a video or audio conference.

4.5 Rule 3(a) states that the heading which provides the most specific description shall be preferred to a heading with more general description. Heading 8517 broadly covers the goods by description or a generic character like other apparatus for transmission or reception of voice, images, or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);" The HSN Explanatory Notes to said Heading clearly provide that the devices under said chapter are principally reception or transmission apparatuses such as base stations, Entry-Phone Systems, videophones, apparatuses for telegram-based communications, telephonic or telegraphic switching machines, transmission and reception apparatus for radio telephony and radio-telegraphy, Modems, routers, codecs and Network Interface Cards.

4.6 It can be clearly observed that subject goods, web cameras are neither covered under any of the goods mentioned in the Explanatory Notes to Heading 8517 nor in the nature of any transmission or reception apparatus of images, voices or other data covered under Heading 8517. The subject goods are simply devices that can capture images and videos, solely when connected to the central processing unit of a compatible automatic data processing machine or computer system, therefore during the given video or audio conference, it is not the web camera that is leading to the end-to end communication but the ADP's network interface, that is acting as the apparatus of transmission and reception. Therefore, under CTH 8517 Modems, Routers, Network interrace cards etc are covered and a peripheral input device like a web-camera is not. The same is incapable of transmission or reception of any data from one end to another, whatsoever and is thus not classifiable under Heading 8517.

4.7 The only ostensible inference that can be drawn from putting together the assertions in paras B(vii to x) is that it is department's case that the subject goods fall under the exception Chapter Note 6(D) (ii) and therefore the more appropriate description is CTH 8517 as both



cover, "apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);". But as stated above, the web-cameras at hand are not transmission or reception devices.

4.8 Furthermore, Note 6(d) to Chapter 84 does not preclude classifying the subject goods as a "part" under CTH 8473, since it is designed to exclude parts specifically from CTH 8471 rather than CTH 8473. Additionally, the advance ruling application presents an alternative argument for classifying them under CTH 8473 as "accessories" to an ADP which has not been countered by the department.

4.9 In para B(xi) the department states that substance as in functionality, built and design of the subject goods must take precedence over description of item as CAM. This is respectfully denied as the applicant has detailed the functionality of the subject goods at length in the AAR. It is denied that the subject goods possess the characteristics of independent communication equipment. The functions of the webcams are that of a peripheral input device that lack utility without connection to a compatible ATP. Hence, they are parts and accessories within the meaning of Heading 8473.

4.10 In para B(xii) & (xiii) reliance has been placed by the department on the judgment of the United States Court of International Trade in Logitech, Inc. v. United States (Slip Op. 21-106, dated 24.08.2021) to suggest that the subject goods are to be rightly classifiable under Heading 8517. The said judgment confined itself only to a comparative analysis between Headings 8517 and 8525, and did not consider the Heading 8473. Since the present application seeks a ruling on classification under 8473, a decision that never examined that possibility cannot be relied upon on completely. The US Judgement did not explicitly consider or decide upon the classification of the specific products (subject goods) for which advance ruling has been sought in the instant application. The U.S. judgment merely referred in broad terms to "webcams" and "conference cams without examining the individual product models or their precise technical characteristics. Such a broad description cannot form the basis for determining classification in the instant case where each product must be examined in light of its own functional features and use. In our application, we have provided detailed particulars of each model, its characteristics, and the reasons why they are solely accessories of ADP machines falling under Heading 8473. A general judgment rendered on broad categories cannot displace this specific analysis. Moreover, even the reasoning adopted in the U.S. judgment cannot be adopted in the present context, because the judgment proceeded on the assumption that webcams and conference cams are transmission apparatus in their own right. This assumption is factually inaccurate in respect of the instant goods. As mentioned earlier, the subject devices cannot transmit images or data independently. They merely capture input, which is processed and transmitted by the host computer. They are therefore input devices, not transmission devices. The foreign judgment fails to recognize this distinction.

4.11 Notwithstanding the above, with regard to para B(xiv) & (xv), it is submitted that all products submitted by the applicant are more appropriately classifiable under Heading 8473,



even going as per the reasons mentioned in the SCN issued to M/s. Shree Info Systems Solutions Private Limited in the following manner:

Findings of the SCN issued to M/s. Shree Info Systems Solutions Private Limited	Remarks
<p>"7.1. From the technical literature/ datasheets it was apparent that the above products being imported by the Importer were Video Conferencing solutions, plug-and-play compatible with applications such as BlueJeans, Broadsoft, LifeSize® Cloud, Zoom, Vidyo and certified for Skype® for Business, Microsoft Teams, Cisco Jabber™, etc. Further, the built-in computing has enabled video conferencing applications to run directly on the device without a computer and standards such as H.264, Scalable Video Coding (SVC) and USB Video Class (UVC) were also supported."</p>	<p>The datasheets of the products mentioned in the application, confirm these products are USB based accessories (whether conferencing bars or webcams). They provide audio-visual capture and playback but do not have an in-built calling function. As per WCO Explanatory Notes, such devices used solely or principally with ADP machines fall under the tariff head 8473.</p> <p>The fact that these products work smoothly with applications like Zoom, Teams and the like does not make them independent equipment. Their certifications only show they are compatible with those applications. Similarly, support for video codecs such as H.264 or SVC relates to compression of video, not to the actual management of calls. These devices continue to be accessories for computers and cloud platforms, properly classifiable under heading 8473. The observation that "the built-in computing has enabled video conferencing application to run directly on the device without a computer" is misplaced.</p>
<p>"7.2 The information available in the open source indicates that H.323 is a communication protocol from the ITU-T and is one of the standards used in VoIP. It is a VoIP call control protocol that allows for the establishment, maintenance, teardown of multimedia sessions across H.323 endpoints. H.323 is a suite of specifications that controls the transmission of voice, video, and data over IP networks. H.323 was the first VoIP standard to adopt the Internet Engineering Task Force (IETF) standard Real-time Transport Protocol (RTP) to transport audio and video over TP networks. H.323 utilizes both ITU-defined codecs and codecs defined outside the ITU. Codecs that are widely implemented by H.323 equipment include: a. Audio codecs: G.711, G.729 (including G.729a), G.723.1, G.726, G.722,</p>	<p>The SCN issued to Shree Info Exports Pvt. Ltd is not applicable here with regard to the observation that the goods therein support VoIP protocols like H.323. While H.323 is indeed a protocol for internet calls, the products submitted by the applicant do not run H 323 or SIR on their own Their function is limited to capturing and transmitting video and audio. The call management is done entirely by external applications such as Zoom or Teams. Supporting codecs or being compatible with VoIP software does not equate to embedding VoIP protocols in the hardware.</p>



<p>G.728, Speex, AAC-LD b. Text codecs: T.140 and c. Video codecs: H.261, H.263, H.264, H.265.</p>	
<p>7.3 As regards video codecs, the same are based on algorithms for encoding and decoding video data that allow for high quality and high-resolution video streaming. The H.264 specification describes the Advanced video coding (AVC) for generic audiovisual services. The H.264/ AVC standard is by far the most commonly used format for the recording, compression, and distribution of video content. The intent of the H.264/ Advanced video coding (AVC) project was to create a standard capable of providing good video quality at substantially lower bit rates than previous standards. The Scalable Video Coding (SVC) feature, specified in Annex G of H.264, allows the construction of bitstreams that contain layers of sub-bitstreams that also conform to the standard. Further, the USB Video Class (UVC) is a specification that standardizes video streaming functionality on the Universal Serial Bus (USB). This specification includes support for compressed video streams, including the H.264 codec and governs devices capable of streaming audio and video. UVC cameras, which are USB-powered devices, seamlessly connect with host machines to provide video streaming capabilities. The latest version of the USB video class specification is UVC 1.5.</p> <p>7.4. From the above it is apparent that the aforementioned goods imported by the Importer supported VoIP standards/ protocols."</p>	<p>Moreover, Codec or UVC support as mentioned in Para 7.3 is not applicable in the applicant's case as the products of the applicant are not for VoIP signaling and these does not convert the product imported by the applicant into a device which supports VoIP standards/protocols as mentioned therein. Further, it is submitted that H.264, SVC and UVC are simply methods of compressing or transmitting video not telecom signaling protocols. Moreover, none of the products herein contain SIP/H.323 stacks; they depend on host, cloud apps for call management. Therefore, the subject goods devices, lacking such features, fall under 8473.</p>
<p>"3.2 Based on the aforesaid opinion, Hon'ble CESTAT upheld the aforesaid Order-in-Appeal and dismissed the appeal filed by M/s. Ingram Micro India Pvt. Ltd vide Order No. A/85145/2019 dated 22.01.2019. Aggrieved by the CESTAT order, M/s. Ingram Micro India Pvt. Ltd. filed an appeal before the Hon'ble Supreme Court. However, the Apex Court vide Order dated 19.08.2019 have dismissed the appeal citing no ground to interfere with the impugned order passed by the Tribunal. Thus, the matter stood finally settled up to the Hon'ble Supreme Court that video conferencing system, based on H.323/SIP protocol, is a VoIP equipment.</p>	<p>The Ingram Micro case is fact-specific and not comparable here. The Cisco SX20 device in that case was a self-contained video conferencing endpoint with its own codec and with native H.323/SIP capability. It could originate and manage calls without relying on a computer or cloud platform. By contrast, the subject products such as Rally Bar or Meet Up are peripherals: they require external applications and do not have any in-built H.323/SIP stack. The reasoning in Ingram Micro applies to a standalone endpoint, not to computer accessories. Hence these goods continue to be correctly classified under heading 8473 3099</p>



## Details of Hearing

5 A hearing was held on 07.11.2025 at 3.30 PM. Ms. Khuspreet, authorized representative has appeared online for the hearing and reiterated the contention submitted with the application. She contended that the subject goods they intend to import pertains to video conferencing equipment/web camera which designed to facilitate video and audio communication when connected to and ADP machine like PC, laptop etc.

She contended that the said product i.e. web cameras are of three categories and merit classification under CTH 8473 more particularly under 84733099 as part and accessories of the machines under CTH 8471.

She relied upon chapter note 6 © of chapter 84. In support of her claim, she also relied upon reference in the matter of Hi-Tech Computers v. CC (2004 (9) TMI 262 - CESTAT Bangalore), Xiaomi Technology (2023 (12) TMI 447 – CCESTAT Bangalore) and others.

5.1 Nobody appeared on behalf of the Department for hearing.

5.2 The applicant vide letter dated 19.11.2025 has made additional submission wherein they reiterated the contention made in the application.

## Discussion and findings

6.1 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 and comments received from the concerned Commissionerate. I proceed to pronounce a ruling on the basis of information available on record as well as existing legal framework.

6.2 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.

6.3 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.

6.4 **“Voice over Internet Protocol (VoIP)”**: VoIP describes the transmission of voice using the Internet or other packet switched networks. The Internet Protocol (IP) is a protocol, or set of rules, for routing and addressing packets of data so that they can travel across networks and arrive at the correct destination. Data traversing the Internet is divided into smaller pieces, called packets. IP information is attached to each packet, and this information helps routers to send packets to the right place. VoIP is a highly efficient method for both audio and video real-time communications. VoIP is flexible, it is easier to add lines, it can be accessed from



anywhere and it supports video as well as audio. VoIP application layer protocols vary depending on the VoIP service. Providers use open protocols like Session Initiation Protocol (SIP), Real-time Transport Protocol (RTP), Secure Real-time Transport Protocol (SRTP), Media Gateway Control Protocol (MGCP) and H.323.

6.5 **Classification of VoIP:** Customs Tariff Heading 8517 covers apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network). The machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus are covered under tariff sub-heading 8517 62 and considering the functionality, VoIP equipment appears to be classifiable under tariff sub-heading 8517 62 and further under tariff item 8517 6290.

6.6 **Court Ruling in relation to VoIP products:** In a case pertaining to the import of Video Conferencing equipment by M/s. Ingram Micro India Pvt. Ltd., the Deputy Commissioner of Customs, ACC, Mumbai, vide Order-in-Original dated 28.02.2017 had held that the Cisco Video Conferencing System was classifiable under CTI 8517 6290 and the same was denied concessional duty benefit as provided under Sr. No. 13 of Notification No. 24/2005-Cus. dated 01.03.2005 as the impugned goods were held to be VoIP equipment which were excluded from the aforesaid duty benefit under Notification No. 11/2014-Cus. dated 11.07.2014. Against the said Order-in-Original, M/s. Ingram Micro India Pvt. Ltd, filed appeal before Commissioner (Appeals), wherein vide Order-in-Appeal No.896/2017-18 dated 26.12.2017 it was held that both VoIP and Video Conferencing Equipment were based on H.323 and SIP protocols which allowed a device such as desk phone, soft phone or video conferencing system to place a video call (including audio call) to another person over IP. The VoIP phone and video conferencing system were held to be one and same with respect to their functioning as both transmit data from one end to another over IP using same protocols; having only one difference that VoIP phone was for voice calls only whereas video conferencing was for both audio and video. The lower appellate authority, thus, did not interfere with the Order-in-Original and upheld the same while disposing off the appeal. Against the said Order-in-Appeal dated 26.12.2017, M/s. Ingram Micro India Pvt. Ltd filed an appeal before the Honble CESTAT, West Zonal Bench, Mumbai. Hon'ble Tribunal, considering the highly technical nature of the issue, directed the Department to obtain report from the technical experts of Department of Electronics and/or Department of Telecommunication of the Government of India and also directed the Appellant to seek opinion from a recognized independent authority. The Telecommunication Engineering Centre (TEC), Department of Telecom, Govt. of India vide letter dated 10.08.2018, informed that:

- a. The said Video conferencing equipment, viz. the Cisco Tele Presence model number CTS-SX20-PHD12X-K9, is a video conferencing endpoint which includes a codec, camera, microphone, and remote control. It is used to send and receive video and audio streaming over IP network.



b. Cisco SX20 uses ITU based H.323 protocol and also supports SIP Protocols for communication with other devices on IP network. SX20 is designed as a standalone device which does not require call control server or gateway for operation when H.323 protocol is used but the device has a capability of connecting with SIP supported devices.

c. As per the GR on VoIP Traffic Generator and Protocol/Performance Analyser, the VoIP network could be based on any of the VoIP signalling specification like H.323, H.245, H.248, SIP, SIP-I, SIP-T, BICC-CS2 (Optional) or MGCP and VOLTE Interfaces/protocols including 51, 53, S6a, 510, 511, SGS, Gx, Gy, lu-CS and lu-PS. Hence, any equipment utilising any of the above protocol shall be treated as VoIP equipment. Accordingly, the said Cisco equipment using SIP/H.323 protocol may be considered as VoIP equipment.

d. In view of the above, TEC is of the opinion that Video Conferencing Equipment/ Telepresence (model number CTS-SX20-PHD12-X-K9, brand manufacturer M/s Cisco) is a "VoIP Equipment" used for Point to point and/or Point to Multipoint video conferencing using H.323/SIP/VoIP. In the same conference, the Ministry of Communications, Department of Telecom, Govt. of India vide letter dated 18.09.2018 while referring to the comments of the TEC further opined that the video conferencing equipment/Telepresence (Model No. CTS-SX20-PHD12XX-K9) is VoIP equipment used for point to point and/or Point to Multipoint video conferencing using H.323/SIP/VoIP in the same conference.

Based on the aforesaid opinion, Hon'ble CESTAT upheld the aforesaid Order-in-Appeal and dismissed the appeal filed by M/s. Ingram Micro India Pvt. Ltd vide Order No. A/85145/2019 dated 22.01.2019. Aggrieved by the CESTAT order, M/s. Ingram Micro India Pvt. Ltd. filed an appeal before the Hon'ble Supreme Court. However, the Apex Court vide Order dated 19.08.2019 have dismissed the appeal citing no ground to interfere with the impugned order passed by the Tribunal. Thus, the matter stood finally settled up to the Hon'ble Supreme Court that video conferencing system, **based on H.323/SIP protocol**, is a VoIP equipment.

**6.7 Analysis of the Technical Datasheets: The datasheets/ technical literature pertaining to the impugned goods are perused and are summarised below: .**

Sr. No.	Product Description	Functions/Features as per catalogue submitted by the applicant
1	BRIO 4K (P/N- 960-001755)	Brio is designed for professional video meetings and delivers ultra4K HD video. Noise cancelling, dual omni-directional mics provided. The webcam is certified for Microsoft Teams®, Zoom, Google Meet and compatible with popular meeting apps and works with Chromebook, Microsoft Directshow and Windows Hello™.



2	BRIO Ultra-HD (P/N- 960-001105)	Brio is designed for professional video meetings and delivers ultra4K HD video. Noise cancelling, dual omni-directional mics provided. The webcam is certified for Microsoft Teams®, Zoom, Google Meet and compatible with popular meeting apps and works with Chromebook, Microsoft Directshow and Windows Hello™. Provided with noise reducing, dual omni-directional mics.
3	Logitech C505e (P/N- 960-001372)	Noise cancelling, single omni-directional mic provided. Works with Windows, Mac or Chrome Based Computer via USB-A and with common calling application such as Microsoft™ Teams, Skype for business, Google Voice and Meet™, Zoom™, Cisco Jabber™ and others.
4	Logitech C925e (P/N- 960-001075)	Logitech® C925e Webcam delivers razor-sharp video for an enhanced face-to-face meeting experience from virtually any desktop. Dual omni-directional mics provided. USB plug-and-play connectivity makes it a breeze to set up and operate - it even works with any video conferencing software application. UVC H.264 encoding technology frees up PC bandwidth by putting video processing within the camera. No software installation required. It is certified for Skype and works with other popular applications include Blue Jeans, Cisco Webex™, Fuze, Google Meet™, GoToMeeting®, Lifesize Cloud, Pexip, Ring Central Video, Vidyo, and Zoom®
5	B525HD (P/N- 960-000841)	With its 720p HD video captured at 30 frames per second, the B525 HD Webcam delivers crystal clear video. Advanced business certifications and enhanced integration with Logitech Collaboration Program (LCP) members ensure a seamless meeting experience with any videoconferencing application. The webcam supports HD video calling (1280 x 720 pixels) with recommended system and is UVC compliant. In the UVC mode no software installation is required. Certified for Skype and optimized for Microsoft™ Lync™, Cisco Jabber™ and Webex™ compatible.
6	Logitech C920e HD (P/N- 960-001360)	C920e is certified for Microsoft Teams® and Zoom™ and compatible with other popular applications include Blue Jeans, Cisco Webex®, Fuze, Google Meet™, GoToMeeting™ and Microsoft DirectShow. Dual omni-directional mics provided.
7	Rally Camera (P/N- 960-001226)	Rally Camera tops the lineup of standalone video cameras from Logitech®. USB plug-and-play ensures compatibility with every leading video conferencing software platform with no additional software required. The Rally Camera is UVC/plug-and-play compatible with virtually any cloud based video conference application. Certified for Skype® for Business and ready for Teams. Compatible with Google™ Hangouts Meet, Zoom, Blue Jeans, Broadsoft, GoToMeeting™, Vidyo and other video conferencing, recording and broadcasting application.
8	PTZ Pro 2 (P/N- 960-001184)	Logitech® PTZ Pro 2 camera delivers premium optics and life-like video calls. H.264 UVC 1.5 with Scalable Video Coding (SVC) - Advanced camera technology frees up bandwidth by processing video within the PTZ camera, resulting in a smoother video stream in applications like



		Microsoft®Skype® for Business. UVC/plug-and-play compatible with no additional software required.
9	Logitech Sight (P/N- 960-001510)	Sight is a tabletop companion camera that works in tandem with Logitech Rally Bar or Rally Bar Mini to provide a front-and-center view of meeting participants around the table. With seamless integration with all major video conferencing platforms, Sight enhances your hybrid meeting experience by capturing audio and video deeper into the room, making remote attendees feel more included and engaged. Sight integrates with leading video platforms like Microsoft Teams, Zoom, and Google Meet. With 4K cameras and 7 beamforming mics, Sight captures conversation and nonverbals clearly. Artificial Intelligence Machine Learning to attenuate both stationary and non-stationary noises. Supports compatible video conferencing software in appliance mode (no PC required).
10	C930e (P/N- 960-000976)	C930e delivers professional audio-visual quality in virtually any environment to elevate team productivity. 4X digital zoom at 1080p and H. 264 video compression ensure smooth video with the highest level of detail. C930e is compatible for all UVC app and certified for Microsoft Teams® and Skype™ for Business and works with other popular applications including Blue Jeans, Cisco Webex™, Fuze, Google Meet™, GoToMeeting®, Lifesize Cloud, Microsoft Direct Show, Pexip, Ring Central Video, Vidyo, and Zoom®. C930e supports H.264 UVC 1.5 with Scalable Video Coding for a smoother video stream in applications.
11	Logitech BCC950 (P/N-960-000939)	The Conference Cam BCC950 combines high quality HD video and crystal-clear audio in a simple, amazingly affordable package. Plug-and-play compatibility for both PC and Mac® with onboard H.264 encoding helps ensure plug-and-play functionality across many video conferencing platforms. The Conference Cam BCC950 is H.264 UVC 1.1/AVC compatible. works with most any video conferencing application, including Skype® for Business, Zoom®, BlueJeans, Broadsoft, Cisco Jabber™, Fuze, LifeSize Cloud, and Vidyo. Almost all video conferencing and web conferencing applications are UVC compatible, which is why Logitech video and audio products work across all applications without needing additional software drivers.
12	MEETUP (P/N- 960-001101 and 960-001527)	Logitech® Meet Up is a premier Conference Cam designed for small conference rooms. A low distortion Logitech-engineered lens, Ultra HD 4K optics, and three camera presets deliver remarkable video quality. With an ultra-wide motorized lens, integrated audio, and a two-way table stand / wall mount, MeetUp reduces cross room cabling. Built-in Components include Ultra HD camera with motorized pan/tilt, integrated microphone with 3 beamforming elements, full range speaker, integrated table stand/wall mount. Compatible with virtually any video conferencing software app. UVC/plug-and-play compatible with no additional software required and certified for Skype® for Business, Cisco Jabber compatible. Enhanced integration with BlueJeans, Broadsoft, LifeSize® Cloud, Vidyo and Zoom.



13	Rally Plus (P/N- 960-001275)	Logitech® Rally Plus offers an Ultra-HD imaging system, delivering brilliantly sharp video, outstanding color, and exceptional optical accuracy at resolutions up to 4K. The modular audio system brings crisp, clear audio and unmatched voice clarity to the table. Right Sense is compatible with most any video conferencing application that works with USB devices, including Google® Hangouts™ Meet, Microsoft® Skype® for Business and Teams, and Zoom. The Logitech® Rally Plus is UVC/plug-and-play compatible with no additional software required. Compatible with Cisco, BlueJeans, BroadSoft®, Vidyo™, and other video conferencing, recording, and broadcasting applications.
14	GROUP (P/N- 960-001054)	Logitech GROUP video conferencing system for mid to large-size conference rooms, allows any meeting place to be a video collaboration space. H.264 with Scalable Video Coding (SVC) and UVC 1.5 preserves PC processing and battery power by putting video processing within the camera available bitstream adjusting dynamically to the result is a smoother video stream in applications like Microsoft® Lync® 2013, Skype for Business and in Windows® 8 and Windows® 10. Works with most UC and video conferencing applications. UVC-compliant (with no additional software required) video and audio for broad application compatibility.
15	RALLY SYSTEM (P/N- 960-001238)	Logitech® Rally premium PTZ camera is UVC/plug-and-play compatible with no additional software required and offers an Ultra-HD imaging system, delivering brilliantly sharp video, outstanding color, and exceptional optical accuracy at resolutions up to 4K. Right Sense is compatible with most any video conferencing application that works with USB devices, including Google® Hangouts™ Meet, Microsoft® Skype® for Business and Teams, and Zoom.
16	RALLY BAR HUDDLE (P/N- 960-001576)	Built-in components include 6 DMIC microphone array, digital PTZ camera, 1 full range ported speaker, cable management & retention system, Multi Mount, integrated motorized privacy shutter, Logitech Collab OS platform. Network Protocol Support: IPv4, IPv6. Supports compatible video conferencing software in appliance mode (no PC required). Compatible for Microsoft Teams Rooms on Android, Zoom Rooms, and Tencent Meeting Rooms. In appliance mode run supported video conferencing applications on the device without a computer.
17	RALLY BAR MINI (P/N- 960-001357 & 960-001345)	Rally Bar Mini built-in Components include 6 beamforming microphones, PTZ camera, 3 speakers, AI Viewfinder, cable management & retention system, table stand, Logitech CollabOS platform. Supports compatible video conferencing software in appliance mode (no PC required). Certified for Skype® for Business and ready for Teams. Microsoft Team's Rooms on Android, Zoom Rooms, GoToRoom, Pexip Room, Ring Central Rooms, and Tencent Meeting Rooms. Plug and play with virtually any PC or Mac, or run supported video conferencing applications on the device without a computer. Built-in compute supported video conferencing applications such as Zoom directly on the device.



18	RALLY BAR (P/N- 960-001329 & 960-001317 and 960-001745)	Rally Bar features a multi-element lens assembly, powerful low distortion speakers, and an advanced mic system. Built-in Components include, 6 beamforming microphones, PTZ (Pan-Tilt-Zoom) camera, 2 speakers, AI Viewfinder, cable management & retention system, table stand, Logitech Collab OS platform. Built-in compute supports video conferencing applications such as Zoom directly on the device. Certified for Skype® for Business and ready for Teams. Fully integrated with partner solutions like Microsoft Teams, Zoom, and others for a simplified device management experience.
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From the facts, catalogue and specifications submitted by the applicant, it is clear that the subject goods cannot be regarded as “part” of an ADP system; as the goods are not of a kind solely or principally used in an automatic data processing system. They can be used independently. Goods being imported by the Importer were Video Conferencing solutions, plug-and-play compatible with applications such as BlueJeans, Broadsoft, LifeSize® Cloud, Zoom, Vidyo and certified for Skype® for Business, Microsoft Teams, Cisco Jabber™, etc. Further, the built-in computing has enabled video conferencing applications to run directly on the device without a computer and standards such as H.264, Scalable Video Coding (SVC) and USB Video Class (UVC) were also supported.

The information available in the open source indicates that H.323 is a communication protocol from the ITU-T and is one of the standards used in VoIP. It is a VoIP call control protocol that allows for the establishment, maintenance, and teardown of multimedia sessions across H.323 endpoints. H.323 is a suite of specifications that controls the transmission of voice, video, and data over IP networks. H.323 was the first VoIP standard to adopt the Internet Engineering Task Force (IETF) standard Real-time Transport Protocol (RTP) to transport audio and video over IP networks. H.323 utilizes both ITU-defined codecs and codecs defined outside the ITU. Codecs that are widely implemented by H.323 equipment include:

- a. Audio codecs: G.711, G.729 (including G.729a), G.723.1, G.726, G.722, G.728, Speex, AAC-LD
- b. Text codecs: T.140 and
- c. Video codecs: H.261, H.263, **H.264**, H.265.

As regards video codecs, the same are based on algorithms for encoding and decoding video data that allow for high quality and high-resolution video streaming. The H.264 specification describes the Advanced video coding (AVC) for generic audio-visual services. The H.264/ AVC standard is by far the most commonly used format for the recording, compression, and distribution of video content. The intent of the H.264/ Advanced video coding (AVC) project was to create a standard capable of providing good video quality at substantially lower bit rates than previous standards. The Scalable Video Coding (SVC) feature, allows the construction of bitstreams that contain layers of sub bitstreams that also conform to the standard. Further, the USB Video Class (UVC) is a specification that standardizes video streaming functionality on the Universal Serial Bus (USB). This specification includes support for compressed video streams, including the H.264 codec and



governs devices capable of streaming audio and video. UVC cameras, which are USB-powered devices, seamlessly connect with host machines to provide video streaming capabilities. The latest version of the USB video class specification is UVC 1.5.

**Almost all video conferencing and web conferencing applications are UVC compatible, that is why Logitech video and audio products work across all applications without needing additional software drivers.**

Further, in the case of Shree Info System Solutions Private Limited, the Director (WR), Regional Telecom Engineering Centre, Mumbai vide letter dated 27.02.2024 have confirmed that subject goods have the capabilities to be used as part of the VoIP System. The contents of the said letter are reproduced below:

*"The undersigned is directed to refer to your office letter under reference vide which technical opinion/comments were sought on the issue whether the given set of goods fall under the category of VoIP equipment or otherwise. In this regard, it may be noted that the technical details of the goods made available have been examined in this office and it is opined that the given set of goods have the capabilities to be used as part of the VoIP System".*

From the above it is apparent that the aforementioned goods are VoIP equipments that support VoIP standards/ protocols.

6.7 Chapter note 6(C) of Chapter 84, as it provides the criteria for a unit to be regarded as "part" of an ADP system;

***"6 (C) Subject to paragraphs (D) and (E), a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:***

- (i) it is of a kind solely or principally used in an automatic data processing system;*
- (ii) it is connectable to the central processing unit either directly or through one or more other units; and*
- (iii) it is able to accept or deliver data in a form (codes or signals) which can be used by the system."*

Further, The Chapter Note 6(D) excludes certain devices from classification under heading 8471, even if they meet the conditions of Chapter Note 6(C). These exclusions include:

***"6(D) Heading 8471 does not cover the following when presented separately, even if they meet all of the conditions set forth in paragraph (C):***

- (i) printers, copying machines, facsimile machines, whether or not combined;*
- (ii) apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);*



- (iii) loudspeakers and microphones;  
(iv) television cameras, digital cameras and video camera recorders;  
(v) monitors and projectors, not incorporating television reception apparatus."

The goods are designed for low latency to minimize delays in transmission of audio and video. To do so, the subject goods contain H.264 codecs for video compression, analog-digital converters, signal processors, and the ability to process and synchronize audio and video for transmission over a USB wire. The camera, internal microphones and codec, all work together to allow for the subject merchandise to facilitate real-time communication. The principal use of the goods is videoconferencing. It is not merely a webcam that capture, convert and transmit the image but also conveyance of audio information with microphone. Therefore, the principal use of the subject goods is to allow for interactive real-time communication (i.e. videoconferencing). Also, the subject goods are designed to facilitate video and audio communication and are apparatus for the transmission or reception of voice, images, or other data for communication in a wired or wireless network. As the subject goods are not of a kind solely or principally used in an automatic data processing system and can perform independently. Notes 6(C) is subject to Note 6(D) that clearly excludes the apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network).

In terms of General Rules of Interpretation (GIR) 1 of the Tariff, the classification of imported goods is required to be determined according to the terms of heading and any relative Section or chapter note. VoIP equipment supports transmission of voice, video, and data over IP networks. From the description and the functionality of the said goods imported by the applicant it is apparent that the same are classifiable under heading 8517 and the single dash sub-heading thereunder pertaining to 'other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network).

**8517 TELEPHONE SETS, INCLUDING TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS: OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK), OTHER THAN TRANSMISSION OR RECEPTION APPARATUS OF HEADING 8443, 8525, 8527 OR 8528**

- Telephone sets, including telephones for cellular networks or for other wireless networks:

851711 -- Line telephone sets with cordless handsets:

85171110 --- Push button type

85171190 --- Other

851712 -- Telephones for cellular networks or for other wireless networks:

85171210 --- Push button type

85171290 --- Other



851718 -- Other:  
85171810 --- Push button type  
85171890 --- Other

- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network): Telephone sets, including telephones for cellular networks or for other wireless networks:

85176100 -- Base stations  
851762 -- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:  
85176210 --- PLCC equipment  
85176220 --- Voice frequency telegraphy  
85176230 --- Modems (modulators-demodulators)  
85176240 --- High bit rate digital subscriber line system (HDSL)  
85176250 --- Digital loop carrier system (DLC)  
85176260 --- Synchronous digital hierarchy system (SDH)  
85176270 --- Multiplexers, statistical multiplexers  
85176290 --- Other

Considering the functionality of the impugned goods further within the said single-dash entry of 'other apparatus...' the same appear to be classifiable under the two-dash sub-heading 851762 pertaining to 'Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus'. Since the said goods are not covered under any of the specific three dash sub-heading under 8517 62, the same are classifiable under the residual tariff entry of 8517 6290 - 'other'. Considering the functionality of transmission of voice, video, etc. over wired or wireless network, the said goods appear to be appropriately classifiable as 'other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) of heading 8517 and tariff item 8517 6290.

Further, the goods discussed in the case of Hi-Tech Computers Vs Commissioner of Customs, Bangalore and M/s. Xiaomi Technology India Ltd Vs Commissioner of Customs Inland Container Depot, Whitefield, Bangalore are not the same as they have no specific function whereas the subject goods can function independently. Accordingly, I do not find the said ruling relevant or applicable for consideration in the present matter.

In this regard, I also take reference to the judgment dated 24.08.2021 passed by the UNITED STATES COURT OF INTERNATIONAL TRADE wherein M/s. LOGITECH, INC., had contested and won the case that the items Webcams and Conference Cams are classified under HTSUS Heading 8517 as the subject goods are manufactured by the Logitech company under Logitech Brand Name and similar/identical to the goods specified in the said judgement, in terms of description, technical specification etc.



7. In view of the above facts and circumstances of the case, I reach to conclusion that

*The products in question as detailed in Para 6.7 above; merit classification under CTH 8517, more specifically under CTI 85176290 as other (other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) of the First Schedule of the Customs Tariff Act, 1975.*

5. I rule accordingly.



*Prabhat K. Rameshwaram*  
10/13/26

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

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

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