	सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण **Customs Authority for Advance Rulings** **नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई - ४०० ००१** **New Custom House, Ballard Estate, Mumbai - 400 001** **E-MAIL: cus-advrulings.mum@gov.in**	

F.No. CAAR/CUS/APPL/184/2024-25 -O/o Commr-CAAR-Mumbai दिनांक/Date:25.03.2026

DIN-20260377OS0000179772

Ruling No. & date	CAAR/Mum/ARC/169/2025-26 dated 25.03.2026
Issued by	Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	M/s Vasavi Plast Industries. Plot No. E-2, Industrial Area, Gooty Road, Guntakal, Dist. Anantapur, Andhra Pradesh.- 515803. Email ID: vasaviplast@gmail.com
Concerned Commissionerate	The Principal Commissioner of Customs. Chennai Customs House, 60, Rajaji Salai, Chennai 600 001.

ध्यान दीजिए/ N.B.:

1. सीमा शुल्क 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 उच्च न्यायालय के समक्ष की जाएगी।
   Any appeal against this Advance Ruling order shall lie before the jurisdictional **High Court of concerned jurisdiction**, within 60 days from the date of the communication of such ruling or order.
3. धारा 28-I के तहत प्राधिकरण द्वारा सुनाया गया अग्रिम विनिर्णय पाँच 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 five 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

अग्रिम विनिर्णय / Advance Ruling

M/s Vasavi Plast Industries (IEC No. 0903006065) (hereinafter referred to as 'the Applicant') filed an application (CAAR-1) for advance ruling in the Office of Secretary, Customs Authority for Advance Ruling (CAAR) Mumbai. The said application was received in the secretariat of the CAAR, Mumbai on 05.11.2025 along with its enclosures in terms of Section 28H(1) of the Customs Act, 1962(hereinafter referred to as the 'Act also'). The Applicant is seeking clarification on proposed import of PVC extrusion machine i.e "High Speed Pvc Four Pipe Extrusion Line with Accessories" (hereinafter referred to as the 'Subject goods') under the Customs Tariff Act, 1975.

2. **Applicant's Submissions**:

2.1 The applicant, M/s. Vasavi Plast Industries are situated at Plot No. E-2, Industrial Area, Gooty Road, Guntakal, Andhra Pradesh- 515 803. The applicant is a manufacturer of water pipes, P.V.C. conduits and fittings under the brand name "VASAVI PVC PIPES". The applicant is registered with the Directorate General of Foreign Trade vide Importer-Exporter Code- 0903006065 and further registered under the GST Act vide GSTN 37AABHG0866K1Z5 w.e.f. 01.07.2025.

2.2 The applicant is planning to import "High Speed Pvc Four Pipe Extrusion Line With Accessories" from Xingang, China to their place of business in India. As submitted supra, the applicant is in the business of manufacture of PVC pipes which are commonly used for manufacturing sewage pipes, water mains and irrigation. PVC pipes are easy to install, lightweight, strong, durable and easily recyclable, making them cost-efficient and sustainable. The smooth surface of PVC pipes also encourages faster water flow due to lower amounts of friction than piping made from other materials such as cast iron or concrete. PVC pipes can also be manufactured to varying lengths, wall thicknesses and diameters, according to international sizing standards such as DIN 8061, ASTM D1785 and ASTM F441.

3. **Product Details as submitted by applicant**:

3.1 PVC stands for polyvinyl chloride, and it's a common replacement for metal piping. PVC's strength, durability, easy installation, and low cost have made it one of the most widely used plastics in the world. PVC is a thermoplastic material that is molded into different shapes to create pipes, fittings, valves and other liquid handling supplies.

3.2 The proposed import is a complete extrusion line comprising multiple integrated components such as:

- Extruder with screw and barrel,
- Die-head system for four-pipe output,
- Vacuum calibration and cooling tanks,
- Haul-off unit (traction),
- Cutter,
- Electrical control panels and other downstream accessories.

3.3 The primary function of this machinery is to produce rigid PVC pipes through the extrusion process, which involves heating, shaping, cooling, and cutting of molten PVC compound. The entire system is designed for industrial-scale, continuous production and plays a direct role in the manufacture of taxable finished goods.

3.4 The applicant is seeking a ruling on the correct classification of the subject goods under the Customs Tariff Act, 1975, for the import of this subject machinery and its accessories as a whole unit, which will be imported together in a single consignment. The applicant has raised question ruling whether the PVC extrusion machine planned to be imported by them falls under CTH 8477 2000.

4. Applicant's interpretation of Law:

4.1 The applicant respectfully submitted that they are importing extruder machines for manufacture of PVC Pipes. As per applicant's interpretation, the above machine is classifiable under CTH 8477 2000. It is different from the injection moulding machines as prescribed in CTH 8477 1000 which is also used for manufacture of plastic products using specialized moulds and clamping techniques. The relevant classification and Chapter Notes are reproduced here under for ease of reference.

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.

Chapter No: 84

Section Notes:

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES NOTES:

……

……

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.

4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

……

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The relevant tariff entries of CTH 8477 is produced as below:

8477		**MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER**	
8477 10 00	-	Injection-moulding machines	u
8477 20 00	-	Extruders	u
8477 30 00	-	Blow moulding machines	u
8477 40 00	-	Vacuum moulding machines and other thermoforming machines	u
	-	*Other machinery for moulding or otherwise forming:*	
8477 51 00	--	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	u
8477 59 00	--	Other	u
8477 80	-	*Other machinery :*	
8477 80 10	---	Machinery for making rubber goods	u
8477 80 90	---	Other	u
8477 90 00	-	Parts	kg.

4.2 It is submitted that the applicant is engaged in the manufacture of PVC pipes and proposes to import a High-Speed PVC Four Pipe Extrusion Line with accessories from China. The machine is intended for the continuous extrusion of molten PVC into pipes and includes essential components such as the extruder, die-head, calibration and cooling tanks, haul-off unit, cutting unit, and control panels.

4.3 The applicant submitted that the above-mentioned equipment is classifiable under Customs Tariff Heading 8477 20 00 – *"Extruders"* – as per the First Schedule to the Customs Tariff Act, 1975, for the following reasons:

4.4 **Applicability of Heading 8477 20 00:**

4.4.1 The principal function of the imported machine is to extrude plastic material (PVC) into continuous pipe profiles. The entire system is designed for the industrial processing of plastics, which is squarely covered under Heading 8477.

4.4.2 Subheading 8477 20 00 specifically refers to "Extruders", and the machine in question is an extruder both in function and in industry nomenclature.

4.4.3 There is no clamping or moulding used in the present method of manufacture and hence, the extruders and their parts are differently classifiable from the injection moulding machine as classified in CTH 8477 1000.

4.5 Chapter Notes Interpretation:

Section XVI – Note 3 (Composite Machines):

4.5.1 The extrusion line includes multiple integrated components that work together to perform the function of plastic extrusion. According to Note 3, such machines are to be classified based on the **principal function**, which in this case is extrusion.

Section XVI – Note 4 (Functionally Integrated Units):

4.5.2 The machine components, though distinct, **contribute to a clearly defined single function – extrusion of plastic into pipes**. Therefore, the entire system must be classified under the heading appropriate to that function, i.e., 8477.

Chapter 84 – Note 2 (Heading Preference Rule):

4.5.3 There is no conflict with headings 8401–8424, as extrusion machinery is not described therein. Therefore, heading 8477 prevails, and no reclassification is warranted under competing headings.

Section XVI – Note 1 (Exclusions):

4.5.6 The extruder and its components do not fall within any excluded categories listed in Note 1, such as textile machinery, ceramic appliances, or products of other specific chapters.

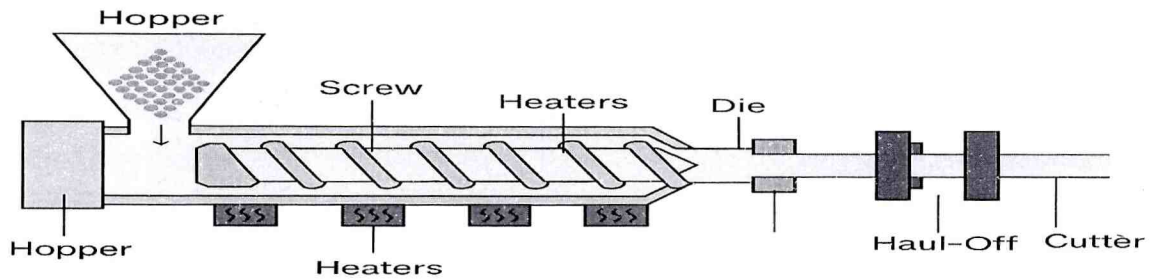
General Interpretative Rule 1:

4.5.7 Classification is guided first by the text of the headings and legal notes. Since Heading 8477 clearly covers machinery for working plastic, and subheading 8477 20 00 specifically includes extruders, this heading most accurately reflects the nature of the goods.

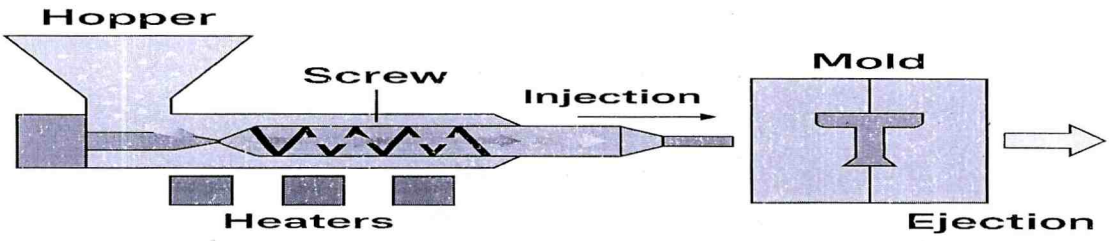
4.6 Principal Function and Commercial Understanding

4.6.1 The equipment is designed and marketed as an extrusion line in the trade and technical literature. It is not intended for use in isolation or for any alternate purpose.

4.6.2 While auxiliary functions such as cooling, cutting, or traction are present, they are subordinate to the primary extrusion operation and do not alter the essential character of the machine.



Extruder



Injection Molding Machine

4.6.3 As can be seen from above, an injection molding machine is different from the extruder machine inasmuch as an extruder and an injection moulding machine are both used to process plastic, but they differ significantly in purpose, process, and final product form.

4.6.4 The key differences are reproduced in tabular format for ease of reference:

Feature	Extruder	Injection Moulding Machine
Function	Produces continuous shapes (e.g., pipes, sheets, films)	Produces discrete, solid parts (e.g., bottle caps, casings)
Output Form	Long, continuous products	Individual molded items
Process	Material is continuously forced through a die	Material is injected into a closed mold cavity, then cooled
Die/Mold	Uses a **die** (open-ended shape-forming tool)	Uses a **mould** (closed cavity to form final product)
Cycle Time	Continuous production	Cyclical (each part takes a defined cycle time to produce)
Use Case	PVC pipes, profiles, rods, films	Buckets, containers, automotive parts, toys
Cooling & Ejection	Cooling happens as material exits the die and moves forward	Cooling occurs inside the mold before part is ejected
Cost Efficiency	Cost-effective for high-volume, uniform cross-section items	Efficient for high-precision, complex-shaped products

4.6.5 The applicant further submits that the proposed import, namely the "High-Speed PVC Four Pipe Extrusion Line with Accessories," is an **extruder** and does **not possess any clamping unit or clamping force mechanism**. Clamping force is a technical characteristic relevant to **injection moulding machines**, which require the application of high pressure to keep mould halves closed during the injection process. In contrast, an extruder continuously processes molten PVC by forcing it through a die to form pipes, without the use of moulds or the need to clamp components together. The imported machinery operates purely on the extrusion principle and performs no injection moulding function. Accordingly, the absence of a clamping system further reinforces the correct classification of the machine under **Tariff Heading 8477 20 00**, which specifically covers extruders for working plastics. In support of the above, the applicant is also attaching a copy of the brochure received from the manufacturer.

4.6.6 Based on the above facts and the relevant legal provisions under the Customs Tariff Act, 1975, read with the Harmonized System of Nomenclature (HSN), the applicant submits that the proposed import of "High-Speed PVC Four Pipe Extrusion Line with Accessories" is correctly classifiable under **HS Code 8477 20 00**.

5. <u>Port of Import and reply from jurisdictional Commissionerate:</u>

The applicant in their CAAR-1 indicated that they intend to import the subject goods from jurisdictional Commissionerate of the Principal Commissioner of Customs, Chennai Customs House, 60, Rajaji Salai, Chennai 600001. The application was forwarded to the jurisdictional of Commissionerate of the Principal Commissioner of Customs, Chennai Customs House for their comments on 07.11.2025, 22.12.2025, 09.01.2026. The said jurisdictional Commissionerate vide letter dated 19.02.2026 submitted their comments in the said matter.

6. **Comments from jurisdictional Commissionerate:** Vide letter dated 19.02.2026 jurisdictional Commissionerate submitted comments as below:

6.1 No case is pending against the applicant in respect of the impugned products or the issue under consideration, whether before the officers of Customs of the Chennai Import Commissionerate, the Appellate Tribunal, or any Court. It is further submitted that, as per the records examined, the issue involved has not been previously decided in respect of the impugned products.

6.2 CPVC Extrusion Machines are to be classified under CTSH 8477 2000. However, the classification is based on the technical description provided for a continuous pipe production process. Any deviation in the actual imported machine that enables non-continuous moulding process i.e. injection moulding would invalidate the classification under CTH 8477 2000.

6.2.1 The Submitted catalogue does not explicitly cover CPVC extrusion machines. Additionally, the applicant has not furnished a comprehensive list of accessories. As the applicant has invoked Note 4 to Section XVI, it is essential to submit the detailed catalogue of the specific extrusion lime models proposed for import, along with an exhaustive list of all associated accessories. It is also noted that the downstream accessories may include standalone auxiliary machines that could fall under more specific tariff classification.

7. **Rebuttal submitted by applicant** in respect of the comments forwarded by the concerned jurisdictional Commissionerate:

7.1 With respect to the comments in Para (iv) (1), the applicant submitted that the machines proposed to be imported by them are CPVC Extrusion Machines fit for classification under CTSH 8477 2OOO. The specific machine to be imported is from M/s. Guangdong Liansu Machinery Manufacturing Co. Ltd., situated at Daba Industrial Zone, Longjiang Town, Shunde, Foshan Cit5r, Guangdong, People's Republic of China (hereinafter referred to as "the manufacturer"). The manufacturer's brochure, already filed along with the original application, details their complete range of pipe extrusion production lines including PVC Four Pipe Production Lines, PVC Double Pipe

Production Lines, UPVC High Speed Extrusion Lines and UPVC Pipe Production Lines, among others. The applicant submitted that it was relevant to appreciate the fact that the jurisdictional Customs authority has itself confirmed that the proposed import is classifiable under CTSH 8477 2000, thereby agreeing with the applicant's classification. The only caveat raised is that any deviation in the actual imported machine that enables a noncontinuous moulding process, i.e., injection moulding, would invalidate the classification under CTH 84772000.

In this regard, the applicant emphatically reiterates and confirms that the machine proposed to be imported is a continuous pipe extrusion line and not an injection moulding machine. As has been clearly stated in the original application, the proposed import is a "High-Speed PVC Four Pipe Extrusion Line with Accessories", which operates on the principle of continuous extrusion of molten PVC through a die to form pipes. The machine does not possess any clamping unit, clamping force mechanism, or mould cavity - all of which are defining characteristics of an injection moulding machine classifiable under CTH 84771000. The manufacturer's brochure filed with the application clearly describes and depicts the LS-PVC Four Pipe Production Line (page 1 of the brochure) comprising of a conical twin-screw extruder, pipe head, vacuum tank, haul-off and cutting unit, all components that are integral to a continuous extrusion process and not to an injection moulding process. Accordingly, the caveat raised by the jurisdictional authority is not attracted in the present case, and the classification under CTSH 8477 2000 stands fully justified and uncontested.

7.2 With respect to the comments in Para (iv) (2), the jurisdictional Customs authority has raised three observations: (a) that the submitted catalogue does not explicitly cover CPVC extrusion machines; (b) that the applicant has not furnished a comprehensive list of accessories; and (c) that the downstream accessories may include standalone auxiliary machines that could fall under more specific tariff classification. The applicant responds to each observation as under:

7.2.1 Re: Catalogue not explicitly covering CPVC extrusion machines:

The applicant submitted that the manufacturer's brochure filed with the application is a general product catalogue of M/s' Guangdong Liansu Machinery Manufacturing Co. Ltd. showcasing their complete range of pipe extrusion production lines. The catalogue prominently features the LSPVC Four Pipe Production Line, LS-PVC Double Pipe Production Line, LS-UPVC High Speed Extrusion Line, LSUPVC Pipe Production Line and various other PVC/UPVC pipe extrusion systems. It is crucial to note that all of the machinery in the relevant brochure operate on the identical extrusion principle as a CPVC extrusion line. The supplier does not make a single brochure for each version of the machinery but for all the types of extrusion machines manufactured by them.

It is a well-established fact in the plastics processing industry that CPVC (Chlorinated Polyvinyl Chloride) and PVC (Polyvinyl Chloride) are both thermoplastic materials that are processed using the same type of extrusion machinery. CPVC is essentially a chlorinated derivative of PVC with a higher chlorine content, which gives it enhanced heat resistance and higher temperature tolerance. However, the extrusion process, the machinery configuration, and the components involved remain fundamentally the same. The primary differences in processing CPVC vis-a-vis PVC relate to temperature settings, screw speed and formulation adjustments but not to the type or configuration of

the machinery itself. Accordingly, the manufacturer's catalogue showing PVC pipe extrusion lines is directly relevant and applicable to the CPVC extrusion machine proposed to be imported. Furthermore, the question before this Hon'ble Authority is the classification of a "plastic extruder machine", whether it is PVC, UPVC or CPVC, the tariff classification under CTSH 8477 2OOO (Extruders) remains the same, as the Customs Tariff does not draw any distinction between extruders based on the specific polymer variant they are designed to process' The relevant tariff description "Extruders" under CTH 8477 20 00 is broad enough to cover extrusion machines for all types of plastics including PVC, UPVC and CPVC.

7.2.2 Re: Comprehensive list of accessories:

As already stated in the original application at paragraph 4, the proposed import is a complete extrusion line comprising the following integrated components: (a) Conical twin-screw extruder with screw and barrel; (b) Die-head system for four-pipe output; (c) Vacuum calibration and cooling tanks; (d) Haul-off unit (traction); (e) Cutter/cutting unit; (f) Electrical control panels; and (g) Online socketing/packing accessories. These are not standalone machines operating independently but are integral parts of a single, continuous pipe extrusion production line that have no independent utility outside the extrusion line. The applicant plans to import the above items along with spares any as it will lead to significant downtime in case any part is not functioning and will lead to stopping the entire line.

7.2.3 Re: Downstream accessories falling under separate tariff classification:

The applicant submitted that the observation of the jurisdictional authority that downstream accessories may include standalone auxiliary machines falling under separate tariff classifications is contrarary to the express provisions of Note 4 to Section XVI of the Customs Tariff Act, 1975, which the applicant has specifically invoked in its application. Note 4 to Section XVI provides:

"Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected b piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function."

In the present case, the entire extrusion line comprising the extruder, die-head, vacuum calibration tanks, cooling tanks, haul-off unit, cutter and control panels is being imported as a single consignment intended to contribute together to the clearly defined function of continuous extrusion of PVC/CPVC pipes. Each component is interconnected and operates as part of an integrated production line' The vacuum tanks cool and shape the extruded pipe immediately a-after it exits the die; the haul-off unit pulls the pipe through the line at a controlled speed; and the cutter cuts the continuously extruded pipe to specified lengths. None of these downstream components serves any independent function outside the extrusion line. They are not general-purpose standalone machines capable of independent operation - they are purpose-built accessories designed exclusively for integration into a pipe extrusion production line.

Accordingly, by virtue of Note 4 to Section XVI, the entire extrusion line along with all its accessories is to be classified under the heading appropriate to the principal function, i.e., CTSH 8477 2000 - Extruders. Splitting the classification of individual components of an integrated production line would be contrary to the express mandate of Note 4 and would also be contrary to Note 3 to Section XVI which requires composite machines to be classified based on the principal function.

The applicant also enclosed a brochure of the products manufactured by M/s. Liansu Machinery downloaded from https: / /www.ls-extrusion.com/ which establishes that they manufacture only extrusion machinery and do not have any injection moulding press in their products.

In view of the above, the applicant submitted that the comments of the jurisdictional Customs authority, while confirming the classification under CTSH 8477 2000, do not raise any substantive objection to the applicant's classification.

8. Details of Hearing

The Personal Hearing in the said matter was held on 19.02.2026 at 01:15 PM. Shri Makarandh, Advocate appeared for PH in the matter. He reiterated the contention filed with the application that the subject import goods are extrusion machine with accessories to manufacture rigid PUC and CPVC pipes. That the whole and complete machinery is to be imported is a single consignment, and merit classification under CTH-84772000. He has relied upon the technical specification of the product and contended that the subject goods are extruder machine and not injection moulding machine.

Nobody appeared for PH on behalf of the department

9. Discussion and Findings

9.1 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 the comments furnished by the jurisdictional Commissionerate, and the rebuttal filed by the applicant. I proceed to pronounce a ruling on the basis of information available on record as well as existing legal framework. The issue at hand is to decide the classification of subject goods i.e **"High Speed PVC Four Pipe Extrusion Line with Accessories"**. I proceed to pronounce a ruling on the basis of information available on record as well as existing legal framework.

9.2 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.

Relevant Legal Framework

9.2 Before adverting to the factual matrix, it is necessary to examine the relevant statutory provisions governing classification:

(i) General Rules for Interpretation (GRI), Customs Tariff Act, 1975

- **Rule 1** mandates that classification shall be determined according to the terms of the headings and any relevant Section or Chapter Notes.
- Resort to subsequent Rules is warranted only when classification cannot be determined under Rule 1.

(ii) Section XVI of the Customs Tariff (covering Chapters 84 & 85)

- **Note 3 to Section XVI** that is regarding Composite Machines is produced as below:

"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."

- **Note 4 to Section XVI** that is regarding Functional Unit Principle is as follows:

"Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function."

(iii) Heading 8477 Covers: *"Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere."*

The relevant tariff entries of CTH 8477 is produced as below:

8477		**MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER**	
8477 10 00	-	Injection-moulding machines	u
8477 20 00	-	Extruders	u
8477 30 00	-	Blow moulding machines	u
8477 40 00	-	Vacuum moulding machines and other thermoforming machines	u
	-	*Other machinery for moulding or otherwise forming:*	
8477 51 00	--	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	u
8477 59 00	--	Other	u
8477 80	-	*Other machinery :*	
8477 80 10	---	Machinery for making rubber goods	u
8477 80 90	---	Other	u
8477 90 00	-	Parts	kg.

Nature and Configuration of the Subject Goods

9.3 From the material on record, it is observed that the subject goods comprise a complete extrusion line including:

- Extruder (with screw and barrel),
- Die-head for four-pipe output,
- Vacuum calibration and cooling tanks,
- Haul-off unit,
- Cutter,
- Electrical control panels and associated accessories.

9.4 The system is designed for **continuous industrial production of PVC/CPVC pipes**, wherein plastic material is heated, extruded through a die, calibrated, cooled, pulled and cut into required lengths.

Applicability of GRI 1 and Heading 8477

9.5 Applying Rule 1 of the General Rules for Interpretation, classification is to be determined in accordance with the terms of the headings and the relevant Section and Chapter Notes.

9.6 Heading 8477 specifically covers machinery for working rubber or plastics. The subject goods are admittedly designed for processing PVC/CPVC (thermoplastics) into pipes through extrusion. Accordingly, the goods clearly fall within the scope of Heading 8477.

9.7 Further, there is no other competing heading under Chapters 84 or 85 which more specifically describes the subject goods or their function. Hence, classification is determinable at the heading level itself in terms of GRI 1.

9.8 It is also observed that the subject goods are neither excluded by any Section or Chapter Notes nor covered more specifically under any other heading of Chapter 84. Therefore, Heading 8477 appropriately captures the nature and function of the subject goods.

Whether the Goods are "Extruders" or "Injection Moulding Machines"

9.9 A critical distinction arises between sub-headings **8477 10 00 (Injection moulding machines)** and **8477 20 00 (Extruders)**.

9.10 From the technical description and material available on record, the following essential characteristics of the subject goods are evident:

- The process is **continuous in nature**, as opposed to cyclical operation;
- The material is **forced through a die**, and not injected into a closed mould;
- There is **no clamping unit or mould cavity**;
- The output consists of **continuous pipe profiles**, rather than discrete moulded articles.

9.11 Injection moulding machines, on the other hand, operate on a fundamentally different principle involving the injection of molten material into a closed mould under pressure, coupled with a clamping mechanism to hold the mould halves together during the process. These defining characteristics are conspicuously absent in the present case.

9.12 I further observe that the distinction between extrusion and injection moulding is **clear, well-established, and technically evident**, as also demonstrated by the comparative analysis and diagrammatic representations furnished by the applicant (refer para 4.6 above). The same reinforces that the subject goods function exclusively as extrusion machinery.

9.13 In view of the above, the subject goods cannot be classified under sub-heading 8477 10 00 and are appropriately classifiable under **sub-heading 8477 20 00 (Extruders)**.

Composite Machine and Functional Unit Analysis

9.12 The subject goods comprise a combination of multiple interconnected components, such as the extruder, die-head, vacuum calibration and cooling tanks, haul-off unit, cutter, and control systems, which are designed to operate together as a single integrated system. Accordingly, the applicability of **Notes 3 and 4 to Section XVI** of the Customs Tariff Act, 1975, merits detailed examination.

(A) Note 3 – Principal Function Test

9.13 It is observed that while various components such as the vacuum calibration tanks, haul-off units and cutting units perform auxiliary and complementary functions, the **extruder unit performs the primary and defining function** of processing and shaping molten plastic into pipe form.

9.14 The ancillary units merely facilitate downstream operations such as sizing, cooling, traction and cutting, which are incidental to and dependent upon the extrusion process.

9.15 Therefore, in terms of **Note 3 to Section XVI**, the composite machine is to be classified as that machine which performs the **principal function**, which, in the present case, is **extrusion**.

(B) Note 4 – Functional Unit Principle

9.16 It is further observed that the entire assembly is specifically designed to achieve a **clearly defined and singular function**, namely, the continuous manufacture of PVC/CPVC pipes through extrusion.

9.17 The constituent components are:

- **Interconnected** through mechanical and electrical systems;
- **Synchronized** in operation to maintain uniform production; and
- **Functionally interdependent**, with each unit contributing to different stages of a single continuous process.

9.18 The downstream equipment such as vacuum calibration tanks, haul-off units and cutters do not possess independent commercial identity or utility outside the extrusion line in the present configuration, and cannot perform their intended function in isolation.

9.19 Accordingly, by virtue of **Note 4 to Section XVI**, the entire system qualifies as a **functional unit**, and is required to be classified as a whole under the heading appropriate to its clearly defined function, i.e., **Heading 8477 (Machinery for working plastics)**.

Accessories and Issue of Possible Separate Classification

9.20 The applicant has submitted that the proposed import consists of a **complete PVC pipe extrusion line**, comprising integrated components such as the extruder with screw and barrel, die-head system for multi-pipe output, vacuum calibration and cooling tanks, haul-off unit, cutter, electrical control panels, and other downstream accessories, all intended to function together as a single production system.

9.21 The jurisdictional Commissionerate has, however, raised a concern that certain downstream equipment may be capable of independent classification under separate tariff headings.

9.22 This issue is required to be examined in light of **Note 4 to Section XVI**, which embodies the principle of classification of **functional units**.

9.23 It is a well-settled position that where:

- Goods are imported together as a **complete system**;
- Such goods are **interconnected and integrated**; and
- They collectively perform a **single, clearly defined function**,

the entire assembly is to be classified as a **functional unit under the heading appropriate to that function**, notwithstanding that individual components may, if presented separately, fall under different headings.

9.24 At the same time, it is equally settled that this principle applies only in cases where the constituent components do not possess **independent and standalone functionality** in the given configuration.

9.25 In the present case, based on the detailed submissions of the applicant and the technical literature on record, it is observed that:

i) The claimed accessories, including calibration tanks, haul-off units, cutters and control systems, are **integral and indispensable parts** of the extrusion line;

ii) These components are **specifically designed and engineered** for pipe extrusion operations and are not general-purpose machinery;

iii) They are **functionally interdependent** and cannot achieve their intended purpose in isolation from the extrusion process.

9.26 Therefore, the downstream equipment does not assume the character of independent machines for the purpose of classification in the facts of the present case.

9.27 Accordingly, the concern regarding separate classification of individual components is not legally tenable, and the entire system is appropriately classifiable as a **single functional unit** under the heading applicable to its principal function.

Observations on Jurisdictional Commissionerate's Comments

9.28 The jurisdictional Commissionerate has, in principle, agreed with classification under sub-heading 8477 20 00, subject to verification that the machine does not perform injection moulding.

9.29 The applicant has categorically clarified that:

- The machine operates solely on extrusion principle.
- It lacks moulding and clamping mechanisms.

9.30 In absence of any contrary technical evidence, the said clarification suffices the claim of the applicant.

Conclusion

9.31 In view of the foregoing discussion:

- The subject goods are machinery for working plastics;
- They function as an extrusion system for continuous production of pipes;
- The system constitutes a **composite/functional unit**;
- The principal function is extrusion;
- The goods are not injection moulding machines.

9.32 Accordingly, in view of the foregoing analysis and findings, the subject goods are classifiable under **Heading 8477**, which covers machinery for working plastics. Having regard to the **principal function of the machine as extrusion**, the continuous nature of the process involved, and the applicability of **Notes 3 and 4 to Section XVI** relating to composite machines and functional units, the entire assembly—being an integrated extrusion system for the manufacture of PVC/CPVC pipes wherein the extruder performs the dominant and defining function and all other components operate in conjunction with and are subordinate thereto—merits classification under **Customs Tariff Heading 8477 20 00 – "Extruders."**

10. On the basis of facts and circumstances of the case, foregoing discussions and observation, I reach to conclusion that:

i) the subject goods, namely **"High Speed PVC Four Pipe Extrusion Line with Accessories,"** are classifiable under **Customs Tariff Heading 8477**, more specifically under **tariff item 8477 20 00** of the First Schedule to the Customs Tariff Act, 1975.

I rule accordingly.

25/3/26

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

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

F. No. CAAR/CUS/APPL/184/2025-29-O/o Commr-CAAR-Mumbai Dated:25.03.2026

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