



**सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण**  
**Customs Authority for Advance Rulings**  
**नवीन सीमाशुल्क भवन, बेलाई इस्टेट, मुंबई - ४०० ००१**  
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F. No. CAAR/CUS/APPL/04/2025-26 - O/o Commr. -CAAR-Mumbai  
DIN No. 20260377OS000000C495

Date :25. 03.2026

Ruling No. & date	CAAR/Mum/ARC/167/2025-26 dated 25.03.2026
Issued by	Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	M/s Halton India Private Ltd. No. 704, 2 <sup>nd</sup> Floor. 4 <sup>th</sup> A Cross, HRBR Layout, 1 <sup>st</sup> Block, Kalyan Nagar Post, Bengaluru-560043 Email: <a href="mailto:prashanth.naik@halton.com">prashanth.naik@halton.com</a>
Concerned Commissionerate	The Pr. Commissioner /Commissioner of Customs, Bengaluru City Customs Ghari ICD/PPG, Bengaluru- 560001. <a href="mailto:commrcity-cusbir@gov.in">commrcity-cusbir@gov.in</a>

**ध्यान दीजिए/ N.B.:**

- सीमा शुल्क अधिनियम, 1962 की धारा 281 की उप-धारा (2) के तहत किए गए इस आदेश की एक प्रति संबंधित को निःशुल्क प्रदान की जाती है।  
A copy of this order made under sub-section (2) of Section 28-I of the Customs Act, 1962 is granted to the concerned free of charge.
- इस अग्रिम विनिर्णय आदेश के खिलाफ कोई भी अपील ऐसे निर्णय या आदेश के संचार की तारीख से 60 दिनों के भीतर संबंधित क्षेत्राधिकार उच्च न्यायालय के समक्ष की जाएगी।  
Any appeal against this Advance Ruling order shall lie before the jurisdictional **High Court of concerned jurisdiction**, within 60 days from the date of the communication of such ruling or order.
- धारा 28-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

M/s. Halton India Private Limited (IEC No.: 0711006709) (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 05.01.2026 along with its enclosures in terms of Section 28H (1) of the Customs Act, 1962 (hereinafter referred to as the 'Act also'). The Applicant is seeking advance ruling on the issue of classification of "Kitchen Exhaust Hood with different Models". The applicant intends to import the said goods from the ports of Bengaluru.

### **2. Applicant's Submissions:**

The applicant's key product is custom-built commercial kitchen exhaust hoods, supplied to the hotel and hospitality industry. Orders from Indian clients are placed directly with Malaysian manufacturing unit. The applicant has been importing items by "Kitchen Exhaust Hood with different Models" classifying the same under the Customs Tariff Heading (CTH) 84148090.

3. The applicant submitted that Exhaust hoods are designed to capture, contain and remove airborne contaminants such as heat, smoke, grease particles, steam and odours generated during cooking or industrial processes. Their primary goal is to maintain indoor air quality and ensure safety and comfort. It is submitted that Kitchen Exhaust Hoods are particularly suitable for LEED (Leadership in Energy and Environmental Design).

4. The applicant claims that Exhaust Hoods imported in regular course and to be imported in future falling under CTH 84145990 are freely importable, as they are functionally different from items falling under CTH 84148090-Other (relating to Gas compressor, Turbine and Air conditioner and CTH 84146000) which pertains to hoods with a maximum width not exceeding 120cm. meriting classification under CTH 84145990.

### **5. The applicant's view point and submissions on issues on which the advance ruling is sought: -**

5.1 First and foremost, the relevant text of CTH related to subject goods i.e. Kitchen Hoods is reproduced below for easy reference:



<b>8414</b>	<b>AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS; GAS-TIGHT BIOLOGICAL SAFETY CABINETS, WHETHER OR NOT FITTED WITH FILTERS</b>
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## SECTION-XVI

## CHAPTER-84

(1)	(2)	(3)	(4)	(5)
8414 10	- Vacuum pumps .			
8414 10 10	--- with maximum flow-rate greater than 5 m <sup>3</sup> /h (under standard temperature (273 K (0 °C)) and pressure (101.3 kPa) conditions)	u	7.5%	-
8414 10 90	--- Other	u	7.5%	-
8414 20	- Hand or foot-operated air pumps :			
8414 20 10	--- Bicycle pumps	u	10%	-
8414 20 20	--- Other hand pumps	u	10%	-
8414 20 90	--- Other	u	7.5%	-
8414 30 00	- Compressors of a kind used in refrigerating equipment	u	15%	-
8414 40	- Air compressors mounted on a wheeled chassis for towing :			
8414 40 10	--- Reciprocating air compressors	u	15%	-
8414 40 20	--- Centrifugal air compressors	u	15%	-
8414 40 30	--- Screw air compressors	u	15%	-
8414 40 90	--- Other	u	15%	-
8414 51	- Fans : Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:			
8414 51 10	--- Table fans	u	20%	-
8414 51 20	--- Ceiling fans	u	20%	-
8414 51 30	--- Pedestal fans	u	20%	-
8414 51 40	--- Railway carriage fans	u	10%	-
8414 51 50	--- Wall fans	u	20%	-
8414 51 90	--- Other	u	20%	-
8414 59	- Other :			
8414 59 10	--- Air circulator	u	10%	-
8414 59 20	--- Blowers, portable	u	20%	-
8414 59 30	--- Industrial fans and blowers	u	10%	-
8414 59 90	--- Other	u	10%	-
8414 60 00	- Hoods having a maximum horizontal side not exceeding 120 cm	u	15%	-
8414 70 00	- Gas-tight biological safety cabinets	u	7.5%	-
8414 80	- Other :			
	--- Gas compressors:			
8414 80 11	--- Of a kind used in air-conditioning equipment	u	15%	-
8414 80 19	--- Other	u	15%	-
8414 80 20	--- Free-piston generators for gas turbine	u	15%	-
8414 80 30	--- Turbo charger	u	15%	-
8414 80 90	--- Other	u	15%	-
8414 90	- Parts :			
	--- Of air or vacuum pumps and compressors:			
8414 90 11	--- Of gas compressors of a kind used in refrigerating and air conditioning appliances and machinery	kg.	7.5%	-
8414 90 12	--- Of bicycle pumps	kg.	10%	-
8414 90 19	--- Other	kg.	7.5%	-
8414 90 20	--- Of free piston generators	kg.	7.5%	-



5.2 From the aforesaid tariff entries, it is clear that in the tariff chapter 84 and heading 8414, two single dash subheading level, namely the following categories are available.

- (-) Fans:
- (-) Hoods having a maximum horizontal side not exceeding 120 cm

5.3 As products include 'hoods including horizontal side exceeding '120 cm', the goods fall in the former category as FANs. Under this, two double dash (--) classifications are carved, within this single dash (-), namely:

- 8414 51 -- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:
- 8414 59 -- Other
- Here product fall under later entry, namely, 8414 59 -- Other  
Under this there is triple dash (---) category exists as 8414 59 90 --- Other, under which goods, 'KITCHEN EXHAUST HOODS- WITH DIFFERENT MODELS' fall.

5.4 The goods falling under CTH 84148090 are Other (Which is related to Gas compressor, Turbine and Air conditioner, However, this classification is not technically accurate, as it is primarily related to mechanical air/ gas compressors and vacuum pumps, not specifically to ventilation hoods.

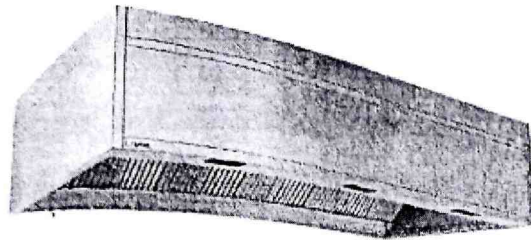
5.5 As against the submissions above, CTH 84146000 which pertains to hoods with a maximum width not exceeding 120 cm. However, Halton Indias products' range includes hoods that exceed 120 cm, and thus this code is not applicable.

5.6 CTH 84145990: This classification, falling under the "Other Fans" category is appropriate classification for large-scale commercial ventilation hoods that do not meet the width criteria under 84146000. As Halton Indias products integrate: Air capture systems, Grease and smoke filtration, Ventilation ducts and fan support, Motorized and non-motorized components (airflow control but not air compression). This makes them more technically aligned with ventilation "fans" and air movement devices rather than compressors or gas turbines.

5.7 The applicant intends to import "Kitchen Exhaust Hood with different Models".

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





**Capture Jet™ technology**  
Up to 40% reduction in airflow rates

**T.A.B.™ technology**  
Quick airflow rates measurement

**Cyclonic filter (KSA)**  
95% efficient on 10 µm and above particles

**Recommended combinations**

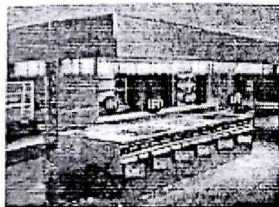
**M.A.R.V.E.L. (MRV)**  
Extend airflow reduction to up to 64%

**Built-in Fire Suppression (FSS)**  
Engineered & pre-installed from factory

**Capture Ray™ technology**  
Neutralises grease vapours and particles

**Dust safety monitoring (DSM)**  
Assesses grease deposits level

**Two of these combinations in brief:**



**M.A.R.V.E.L. (MRV)**  
This technology has the unique ability to adjust the exhaust airflow hood by hood and in a fully independent way. Benefit from massive savings!



**Capture Ray™ Technology**  
Establish your kitchen where you want and be safe thanks to the UV neutralisation of grease coming with a drastic reduction of odour emissions.

**APPLICATIONS**

KVI hoods are particularly suitable for LEED® projects and can be used in all closed, open or slow kitchens (hotels, hospitals, gastronomic restaurants, central kitchens, etc). KVI hoods have the latest generation of patented Capture Jet™ technology. They are combined with Halton's draft free low velocity diffusers to keep the capture efficiency at its maximum level.

- HACCP® certified.
- Considerable energy savings: 30 to 40% less exhaust airflow rates thanks to Capture Jet™ technology.
- Savings on maintenance and enhanced safety: Highly efficient KSA cyclonic filters (UL, NSF and LPC 1263 certified). Prevents build up of grease deposits which constitute a serious hygiene and fire hazard. Lower ductwork cleaning costs.
- Performance tested independently in accordance with the ASTM 1704 standard. Exhaust airflow rates calculated on the basis of this performance and the calculation of cooking appliances' heat loads.
- Quick and easy commissioning: Hoods delivered "ready to install", with all accessories included, such as light fitting, T.A.B.™ taps and balancing dampers for quick balancing on-site.
- Sturdier and easier to clean: Less parts and less joints. Stainless steel construction.

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

The applicant in their CAAR-I indicated that they intend to import the subject goods from the jurisdiction of Office of the Commissioner of Customs, Bengaluru City customs, Ghari, ICD/PPG, Bengaluru. The applications were forwarded to the Office of the



Commissioner of Customs, ICD, Bengaluru for their comments on 27.01.2026 and 16.02.2026, however, no replies have been received in this regard.

7. **Details of Personal Hearing: -**

Shri Chethan Kumar, C.A. appeared online for Personal Hearing in this matter on 25.02.2026. He reiterated the contention filed with the application that the subject import goods are commercial Kitchen Exhaust Hoods to be used in Hotel and Hospitality Industries. That they used to clear the goods under CTH 84148090, whereas their subject goods merit classification under CTH 84145990 and that the goods under CTH 84145990 merit exemption benefit under Notification No. 53/2011-Cus. dated 01.07.2011 when imported from Malaysia.

It was specifically asked to clarify as to where the subject goods are fitted with a fan or exhaust or blower or air circulator or other such devices. He replied in negative, however, sought one week time to file additional submission.

Nobody appeared for Personal Hearing from the department side.

8. **Discussion and findings: -**

8.1 I have considered all the materials placed before me in respect of the classification of subject goods. I have also gone through the submissions made by the applicant during the personal hearing on 25.02.2026. Therefore, I proceed to pronounce a ruling on the basis of information available on record as well as existing legal framework.

8.2 I observe that the issue involved in the case is to arrive at correct classification of the "Kitchen Exhaust Hoods" to be imported. At the outset, we find that the issue raised is squarely covered under Section 28H(2)(a) of the Customs Act, 1962 being a matter related to classification of goods under the provisions of this Act.

8.3 The issue before me pertains to the classification of "**Kitchen Exhaust Hoods with different Models**". Further, no any additional submission is received from applicant. The nomenclature declared by the applicant is "Kitchen Exhaust Hoods". The applicant during the Personal Hearing submitted that the goods constitute only Kitchen Exhaust Hood. No supportive evidence is produced by the applicant establishing that the subject goods are equipped with combination of a fan.

8.4 The Applicant submitted that the goods are commercial kitchen exhaust hoods used in hotels and hospitality industry and are presently being classified under CTH 84148090. Hoods are designed to capture, contain and remove airborne contaminants such as heat, smoke, grease particles, steam and odours generated during cooking or industrial processes. Their primary goal is to maintain indoor air quality and ensure safety and comfort The Applicant now contends that the correct classification of the subject good is under CTH 84145990 ("Other fans – Other"), and not under CTH 84148090 or 84146000.



8.5 The issue for determination in the case is whether the product "Kitchen Exhaust Hood with different Models", exceeding 120 cm in width is classifiable under CTH 84145990 or CTH 84148090 or any other heading of the Customs Tariff Act, 1975.

8.6 As per the Provisions of General Rules for Interpretation (GRI) -1 classification shall be determined according to the terms of the headings and any relevant Section or Chapter Notes and classification at sub-heading level shall be determined according to the terms of those sub-headings and further specification of goods. Resort to subsequent Rules is warranted only when classification cannot be determined under GRI-1.

The relevant extract of the same has been reproduced below for ease of reference:

- Relevant Tariff Heading 8414 - "***Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters***".

	- Fans :			
8414 51	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:			
8414 51 10	--- Table fans	u	20%	-
8414 51 20	--- Ceiling fans	u	20%	-
8414 51 30	--- Pedestal fans	u	20%	-
8414 51 40	--- Railway carriage fans	u	10%	-
8414 51 50	--- Wall fans	u	20%	-
8414 51 90	--- Other	u	20%	-
8414 59	-- Other :			
8414 59 10	--- Air circulator	u	10%	-
8414 59 20	--- Blowers, portable	u	20%	-
8414 59 30	--- Industrial fans and blowers	u	10%	-
8414 59 90	--- Other	u	10%	-
8414 60 00	- Hoods having a maximum horizontal side not exceeding 120 cm	u	15%	-
8414 70 00	- Gas-tight biological safety cabinets	u	7.5%	-
8414 80	- Other :			
	--- Gas compressors:			
8414 80 11	--- Of a kind used in air-conditioning equipment	u	15%	-
8414 80 19	--- Other	u	15%	-
8414 80 20	--- Free-piston generators for gas turbine	u	15%	-
8414 80 30	--- Turbo charger	u	15%	-
8414 80 90	--- Other	u	15%	-

Relevant General Rules for the Interpretation GRI-1:

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



General Rules for the Interpretation of GRI 3(a) reads as follows:

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

8.7 From the above, it can be seen that the first singly dash (-) entry under tariff description is for 'Fan'. It is further observed that the product does not have fan fitted with, hence, it will not fall under sub-heading 8414 51. Similarly, it will also not qualify for other kind of Fans of sub-heading 8414 59, in as much as it is not an air circulator or a blower portable, or an industrial fan and blower or other such kind of Fan. Rather, the subject goods are a Kitchen Exhaust Hood (without fan). The CTI 8414 60 00 covers the item Hoods having a maximum horizontal side not exceeding 120cm, whereas the applicant's product exceed 120cm. Accordingly, CTI 8414 60 00 is not applicable. The subsequent single dash provides 8414 80 (-) Other and the CTI 8414 80 90 is applicable for other hoods (exceeding 120cm).


Hence, as excluded from 8414 59 90 (fan specific entry) and 8414 60 00 (Hood having a maximum horizontal side not exceeding 120cm), the subject goods merit classification under residual category of sub-heading 8414 80 more specifically under CTI 8414 80 90-Other.

8.8 Furthermore, General Rule of Interpretation GRI-1 states that classification shall be determined according to the terms of the heading and relevant section or chapter notes and GRI- 3(a) applies when a product seems classifiable under two or more headings. It is seen that this product is Kitchen Exhaust Hoods (exceeding 120cm. without fan) and are specifically designed to capture, contain and remove airborne contaminants such as heat, smoke, grease particles, steam and odours generated during cooking or industrial processes merit classification under CTI 8414 80 90.

9. In view of these facts and circumstances of the case, I rule that "**Kitchen Exhaust Hoods(with different models)**" merit classification under Heading 8414 80 and more specifically under sub-heading 8414 80 90-Other, of the first schedule to the Customs Tariff Act, 1975.

10. I rule accordingly.



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

**F. No. CAAR/CUS/APPL/04/2025-O/o Commr-CAAR-Mumbai Dated: 25-03-2026**

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

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8. Guard file.



**(Vivek Dwivedi)**

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

