



**GOVERNMENT OF PAKISTAN**  
**COLLECTORATE OF CUSTOMS APPRAISEMENT (EAST)**  
**CUSTOM HOUSE, KARACHI.**



C- 17/KAPE/DC/PCT/2025

Dated: 12.08.2025

PUBLIC NOTICE NO. 10/2025

Subject: **DETERMINATION OF CLASSIFICATION OF MISCELLANEOUS ITEMS (BADMINTON RACKET PARTS).**

The subject matter was referred by the Collectorate of Customs Appraisement Faisalabad vide letter No. C.No. FCSI/HC/312/2025 dated 07.05.2025, seeking determination of the appropriate classification of the imported goods described as *"Iron Pipes, Iron Tees, Aluminum Frames and Wooden Handles of Badminton Rackets"* in terms of the Pakistan Customs Tariff.

2. A meeting of the Classification Committee to deliberate upon the issue was held on 12.06.2025, which was attended by officers from the referring Collectorate. The importer did not attend the meeting; however, their written stance is taken as their point of view in the matter. The arguments presented are detailed as under:

Arguments of the Referring Collectorate and the Importer — Item-wise stance:

(i) *Iron pipes for badminton rackets*

*The importer's Stance:*

3. The importer has declared the item as "iron rods" instead of "iron pipes" and his reply submitted before the adjudicating authority with respect to the classification of subject item is as follows:

*"Classified under HS Code 7306.9000 against the declared code 7222.3000 just to bring the goods in the bracket of higher Customs duty. In the description as per examination report the item has been indicated as Iron Pipes to be used in the lower handle of Badminton Racket. As the item does not bear the essential character of Badminton racket therefore classified under HS Code 7306.9000. This item has been classified in view of its constituent material/substance though in a higher slab of duty/taxes. Rule 2(b) of General Rules for Interpretation of the First Schedule to the Customs Act, 1969 (Pakistan Customs Tariff Vol-I) has been followed while determination of the IIS Code of this item. Rule 2(a) of GRI explicitly states that if an incomplete or unfinished article has essential character of a complete and finished article only then its classification should be made with reference to the complete and finished article".*

Member (TPS) Office on  
 Edox No. 1022834  
 Date: 12-08-2025

**HEMINA KAMR**  
 Member (Taxpayer Services)

VA  
 Member Assigned  
 C.A. (TPS) W.M.  
 18/8

**The Collectorate's stance:**

4. "The importer has mis-declared the "iron pipes for badminton rackets" as "Iron Rods" under PCT Code 7222.3000, having tariff description as "-other bars and rods". During examination, the imported goods have been found to be "Iron Pipes" i.e. hollow profiles, instead of "Iron rods". It is submitted that "bars and rods" are defined as the goods of solid cross section as per chapter note 1(l) and 1(m) of Chapter 72. However, as the imported goods were iron pipes instead of iron bars and rods, thus, the same are correctly classifiable under PCT 7306.9000. Although, the importer has not requested for referral of this particular item to classification committee and instead, has effectively, endorsed the assessed HS code in his aforementioned written reply submitted before adjudicating authority, however, during the hearing before the learned Additional Collector of Customs (Adjudication), it was discussed that this item may also be referred to the classification committee to ascertain whether it has been correctly classified under a generic heading of iron pipes or needs classification under chapter 95 by considering the fact that the pipes are cut to size for specific and identifiable use in Badminton rackets, thus, attaining the element of exclusive/essential use".

**(ii) Aluminium frames and iron tees of badminton rackets**

**The importer's Stance:**

5. The importer has declared the items jointly and his reply submitted before the adjudicating authority with respect to the classification of subject items is as follows:

*"Aluminum Frame - Classified wrongly against HS Code 9506.5910 instead of declared 7604.2100. The HS Code 9506.5910 is for Badminton Rackets which is a complete and finished article; whereas this item described by the examining officer as Aluminum Frames to be used in Badminton rackets for meshing of strings" is appropriately classifiable in the relevant Chapter 76 (Aluminum and articles thereof) under heading 7604.2100 as has been done in respect of item (i) above i.e. Iron Pipes. The Learned PA earlier assessed the same item in the relevant Chapter against HS Code 7604.2100 following the Rule 2(b) of GIR as mentioned above. (Evidences are attached). The learned PA has flouted his own previous practice brushing aside the universally established rule of consistency & regularity. Evidently, such practice amounts to nothing but sheer discrimination as per sweet will of the Officer just to extract undue illegal amount of duty & taxes on 600 Kgs of this item. Customs experts say that inconsistencies are red flags for lack of internal control and lack of exercising reasonable care. Iron Tees - Classified wrongly against HS Code 9506.5910 instead of declared 7604.2100. The HS Code 9506.5910 is for Badminton Rackets (Complete and finished article). This item described by the EO as "Iron Tees to be used in Neck Joint of Badminton Rackets"*

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is appropriately classifiable under 7604.2100 (Chapter 76 - Aluminum and articles thereof) as has been done in accordance with the Rule 2(b) of GIR in respect of item (i) above and below mentioned item (vi) as well. The learned PA earlier assessed the same item under the relevant Chapter following the rule mentioned above. (Evidence attached). The learned Officer has again demonstrated inconsistency and discrimination. Moreover, the allegation of misdeclaration is wrong as the assessment page of GD mentions that declaration has been made".

**Collectorate's Stance:**

6. As per examination report, the impugned goods are Aluminum Frames and neck joints of badminton rackets imported as CKD parts and the description so determined by the examination team has not been contested by the importer. As the imported goods are not generic aluminum/iron tubes or raw materials and instead are Aluminum Frames and neck joints of Badminton Rackets specifically designed/molded as such to be solely/principally used with the badminton rackets of heading 9506.5910, therefore, the same have been rightly classified under PCT 9506.5910 in terms of chapter note 3 which states that "Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this chapter are to be classified with those articles." Therefore, the subject goods, being clearly, exclusively, essentially and specifically designed for badminton rackets are to be classified with them. While the importer refers to Rule 2(B) of the General Rules for Interpretation of HS Codes, but the subject rule prescribes the method to classify goods where mixtures/combinations of constituent materials is involved, whereas, the goods under reference do not involve any such dispute being solely consisting of aluminum/iron instead of any mixtures thereof thus, the importer's reliance on rule 2(B) of the General Rules for Interpretation of HS Codes is misplaced and irrelevant. It may be noted that the same importer in his multiple previous GDs has got the identical goods assessed and cleared under the same HS code as assessed in the current GD i.e. 9506.5910/9506.5990.

**(iii) Wood handles of badminton rackets**

**The importer's Stance:**

7. The importer's reply submitted before the adjudicating authority with respect to the classification of subject items is as follows:

"Classified wrongly against IIS Code 9506.5910 (Badminton Rackets which is a complete and finished article), instead of declared 4408.9090. The HS Code 9506.5910 is for Badminton Rackets. This item described by the examining officer (EO) as "Wood Handles of Badminton Rackets" is appropriately classifiable under Chapter 44 Wood and articles of wood) against HS Code 4408.9090 or 4417.0020 as has been done by the Customs Karachi in accordance with the letter and spirit of Rule 2(b) of GIR. (Evidence attached). The learned Officer (PA Dryport

Faisalabad) has however deviated from the prescribed Rule 2(b) and has again demonstrated inconsistency and discrimination. Wrong HS Code has been applied just to overburden us with undue, unjust and illegal amount of duty/ taxes as the quantity of this item is 12800 Kgs. It is pertinent to mention here that imported articles are classified/ assessed as presented (Rule 2(a) of GIR) and not on the basis of their end-use which may be one or more than one. The end-use in other words bears no effect on the classification and assessment of an imported article as presented. This is a very crucial and cardinal principle".

**Collectorate's stance:**

8. During examination the goods have been described to be "Wood Handles of Badminton Racket" and the description so determined by the examination team has not been contested by the importer. As the imported goods are Wooden Handles of Badminton Rackets, imported with other parts of the same article, and no alternative use has been described by the examination team or claimed/established by the importer, thus, having the element of exclusivity regarding specific use with the badminton rackets of heading 9506.5910 only, the same are classifiable under PCT 9506.5910 in terms of chapter note 3 which states that "Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this chapter are to be classified with those articles." Moreover, the importer's reference to Rule 2(B) of General Rules for Interpretation of HS Codes is irrelevant as the subject rules prescribes the method to classify goods where mixtures/combinations of constituent materials is involved whereas, the goods under reference do not involve any such dispute being solely consisting of "Wood" instead of any mixtures thereof. It may be noted that the declared PCT heading 44.08 is for wooden sheets, whereas the imported goods are wooden handles instead of wooden sheets. Tariff description of heading 44.08 is as following: "Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.". It may be noted that the same importer is his multiple previous GDs has got the identical goods assessed and cleared under the same HS code as assessed in the current GD i.e. main heading 95.06.

**Law and Analysis:**

9. Classification of goods under the Pakistan Customs Tariff is governed by the General Rules for the Interpretation of the Harmonized System (GIR), read sequentially along with Section and Chapter Notes and the Explanatory Notes to the Harmonized System, which are the internationally accepted guide to the interpretation of headings. In this case, the critical legal provision is Note 3 to Chapter 95, which states:

"Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles."

The Explanatory Notes to Chapter 95 (Section (IV) "*Parts and Accessories*") further elaborate:

*"This Note applies only to parts and accessories which are identifiable as being suitable for use solely or principally with the articles of this Chapter. Such parts and accessories are classified in this Chapter even if they are suitable for use with goods of other Chapters."*

10. This establishes a clear legal test: parts must be (a) identifiable, and (b) suitable for use solely or principally with the articles of Chapter 95. Once those conditions are met, they are classified with the finished goods under GIR 1 itself.

11. Regarding the **iron pipes for badminton rackets**, although the importer has argued for classification under heading 7306 as generic iron pipes, the factual record demonstrates these are not simply standard hollow pipes. Instead, they have been cut to precise lengths tailored for the assembly of racket handles, with no alternative commercial use demonstrated or claimed. Such cutting to specific dimensions establishes that they are designed and intended solely or principally for use as racket components. The Explanatory Notes to heading 9506 explicitly includes "*frames, shafts and other parts, identifiable as for rackets.*" Thus, these iron pipes, by virtue of their specific adaptation, are not mere materials of Chapter 73 but specialized parts of sporting equipment. Under GIR 1 read with Chapter Note 3, they are correctly classified in heading 9506.

As for the **aluminum frames**, the importer has proposed classification in heading 7604 for "aluminum bars, rods and profiles," a heading that covers generic linear extrusions of uniform cross-section. However, the Explanatory Notes to heading 7604 specify:

*"This heading covers aluminum in the forms of bars, rods and profiles, of uniform cross-section along their whole length. It excludes ... parts prepared for specific uses (heading appropriate to the part)."*

12. The examination report confirms these aluminum frames are molded components precisely shaped to hold the strings of a badminton racket. Their form is not that of a generic extrusion but a finished, shaped part designed for sole or principal use with rackets. The EN to 9506 explicitly states:

*"The heading also includes parts and accessories of the articles of this heading, for example: ... frames for rackets."*

Hence, these aluminum frames fall within the legal scope of 9506 by application of GIR 1 and Note 3 to Chapter 95, and are appropriately classified there.

13. Similarly, the **iron tees** (described as neck joints for badminton rackets) were found on examination to be specifically molded connector parts with no alternative use claimed or evident. The importer's argument for generic metal classification ignores the specificity of design and purpose. The EN to Chapter 95 stresses that the "sole or principal use" test is determinative even if such parts could theoretically be used in other contexts. The fact that these tees are shaped precisely for the neck joint of a racket confirms their essential character as exclusive parts of sporting equipment. Note 3 to Chapter 95 mandates their classification with the rackets themselves under 9506. Regarding the **wooden handles**, the importer has suggested headings 4408 or 4417. However, heading 4408 covers "Sheets for veneering ... of a thickness not exceeding 6 mm,"

which plainly does not describe shaped, machined handles. Heading 4417 covers tool handles and similar wooden articles, but the EN to 4417 specifically states:

*"This heading excludes ... parts of other articles, where the parts are classified as such by application of a Section or Chapter Note (e.g., parts of articles of Chapter 95)."*

The examination record describes these as fully shaped and finished handles for badminton rackets, ready to be fitted in assembly. Their sole and principal use is clear and exclusive. The EN to heading 9506 includes:

*"Parts and accessories of rackets ... e.g., frames, shafts, handles."*

Therefore, these wooden handles must be classified under heading 9506 by operation of GIR 1 and Chapter Note 3.

14. In conclusion, Note 3 to Chapter 95 is decisive in all these cases. It requires that identifiable parts suitable solely or principally for use with articles of Chapter 95 are classified with them. The iron pipes (cut to specific dimensions), aluminium frames, iron tees, and wooden handles have all been found upon examination to be specifically designed, shaped, and intended exclusively for assembly into badminton rackets. Their essential character as parts of sporting equipment is beyond reasonable dispute. Accordingly, applying GIR 1, Note 3 to Chapter 95, and the HS Explanatory Notes to heading 9506, all these items are correctly classifiable under heading 9506 of the Pakistan Customs Tariff.

#### Decision:

15. In view of the foregoing analysis, it is held that the imported goods described as "Iron Pipes, Aluminium Frames, Iron Tees and Wooden Handles of Badminton Rackets" are correctly classifiable under heading 9506 of the Pakistan Customs Tariff as parts of sporting goods—specifically, badminton rackets. This determination is made under **General Rule for the Interpretation of the Harmonized System (GIR) 1**, which states:

*"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..."*

Particularly, Note 3 to Chapter 95 is very elaborative in this matter, and states:

*"Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles."*

The Explanatory Notes to Chapter 95, Section (IV) - Parts and Accessories further clarify the legal scope of Note 3 in the following words:

*"This Note applies only to parts and accessories which are identifiable as being suitable for use solely or principally with the articles of this Chapter. Such parts and accessories are classified in this Chapter even if they are suitable for use with goods of other Chapters."*

Additionally, the EN to heading 9506 explicitly confirms the inclusion of these types of components, stating:

*"This heading also includes parts and accessories of the articles of this heading, for example: frames for rackets, shafts and other parts, identifiable as for rackets."*

16. In the present case, the iron pipes have been cut to specific lengths and dimensions solely intended for the lower handles of badminton rackets; the aluminium frames have been molded to receive strings, forming the string bed of the rackets; the iron tees serve as specialized neck joints; and the wooden handles are shaped and finished specifically for badminton rackets. All of these parts have been determined upon examination to have no plausible alternative use and to possess exclusive design for incorporation into badminton rackets. Applying **GIR 1** together with **Chapter Note 3 to Chapter 95** and guided by the above-cited **Explanatory Notes**, it is therefore held that these items are classifiable under heading **9506** of the Pakistan Customs Tariff, as "*Badminton rackets and parts and accessories thereof.*"

17. The above classification determination is specific to the product whose details/specifications have been given above. Further, the ruling is based on the documents and information provided by the referring Ministry/Department and shall be treated as canceled if it is found at any subsequent stage that the same was obtained by providing incorrect, false, misleading or incomplete information.

18. This Public Notice is issued in terms of Chapter-II (Classification) of CGO 02/2025 dated 24.03.2025 and any appeal against this determination/decision shall lie with the Board in terms of Rule 2 of the Pakistan Rules provided in the preamble of the First Schedule to the Customs Act, 1969.

Sd/-

(Amjad Aman)

Additional Collector/

Secretary to the Classification Committee

**Copy for information to:**

1. Member (Customs-Policy), Federal Board of Revenue, Islamabad.
2. Member (Customs-Operations), Federal Board of Revenue, Islamabad.
3. Member (Customs-Legal & Accounting), Federal Board of Revenue, Islamabad.
4. Member (FATE), Federal Board of Revenue, Islamabad.
5. The Chief (Tariff & Trade), Federal Board of Revenue, Islamabad.
6. The Director General of Customs Exports & Input/Output Co-Efficient Organization (IOCO), Karachi.
7. The Chief Collector of Customs (Appraisement) South, Custom House, Karachi.
8. The Chief Collector of Customs Appraisement Balochistan, Custom House, Quetta.
9. The Chief Collector of Customs Appraisement Punjab, Custom House, Lahore.
10. The Chief Collector of Customs Appraisement (North), Custom House, Peshawar.
11. The Collector, Collectorate of Customs Appraisement, Faisalabad.

12. All Collectors / Directors of Customs.
13. The Director, Reforms and Automation (R&A), Custom House, Karachi with the request to incorporate this ruling in WeBoC.
14. M/s. Sohaib Enterprises, T-28, Street No. 102, W-Block, Madina Town, Faisalabad.
15. The Karachi Chamber of Commerce & Industry, Karachi.
16. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
17. The Karachi Customs Agents Association, Karachi.
18. Notice Board.

  
17/8/2015

(Amjad Aman)  
Additional Collector/  
Secretary to the Classification Committee