



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



C-136/KAPE/DC/PCT/2020

Dated: 29.08.2025

PUBLIC NOTICE NO. 12/2025

SUBJECT: ISSUE OF CLASSIFICATION OF ITEM 'OPEN CELL SANDWICH GLASS BIO-CELL' UNDER PCT 8529.9090.

The Collectorate of Customs Appraisement (West) forwarded a reference vide letter No.SI/Misc/128/2019-VIII dated 30-11-2019 for classification of 'Open Cell Sandwich Bio Cell from China'.

Background of the dispute:

2. Brief facts as reported by the referring Collectorate are that importer M/s Tri Angles Electronics (Pvt) Ltd , Karachi imported consignments of 'Open Cell Sandwich Bio Cell' under PCT heading 9013.8000 while the Collectorate was of the view that subject goods are classifiable under PCT heading 8529.9090 . The importer contended that heading 85.29 deals with parts suitable for use solely or principally with the apparatus of heading 85.25 to 85.28 as on the other hand, PCT heading 90.13 covers Liquid Crystal Device not constituting articles provided for more specifically in other headings. As the liquid crystal device is not specified in 85.28 or 85.29, therefore it falls in PCT heading 90.13. The importer further stated that Liquid Crystal Devices are covered by terms of heading 90.13, therefore by application of GIR-I, it falls under PCT heading 90.13 and also in terms of GIR-3(a), the heading that provides more specific description shall be preferred to heading providing more general description .The online data reveals that LCD panels for video monitoring are classifiable in HS code 9013.8000 and also corroborated from US Custom Rulings. The Chairman, Customs Appellate Tribunal in Customs Appeal No.K-311/2019 filed by M/s Tri Angels Company decided classification of Liquid Crystal Device under PCT heading 9013.8000.

3. The Collectorate vide its letter No.SI/Misc/128/2019-VIII dated 14.09.2020 submitted its findings that goods are classifiable under PCT heading 8529.9090 owing to following reasons:-

- i) The Chip attached with Cell is called 'LCD Driving Circuit' consisting of LDI Chip, LCD Control ASIC and interface connector.
- ii) ICs are placed on attached chip which are storing devices performing specific functions.
- iii) Functions of ASIC on the chip include support panel resolution; build in images, rotate and Shift Function etc.
- iv) LDI Chip also performs different functions including touch interfaces.

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Furthermore, there is LVDS connection on the panel whose function is just to supply voltage. LVDS stands for Low Voltage Differential Signaling whose function is to transmit data/information and is used because it can supply data speedily even at low voltage. The aforesaid findings make it abundantly clear that panel being imported is specifically used for manufacturing of LCD/LED and is properly classifiable under PCT 8529.9090.

4. The meeting of Classification Committee was convened on 08.07.2020, 14.07.2020, 22.07.2020, 15.09.2020, 22.09.2020, 12.11.2020, 27.12.2022, 02.10.2024, 27.02.2025, 28.05.2025 and 03.06.2025, which were attended by the Departmental representative and Importer's representative. The representative of the referring Collectorate was of the view that the Open cell with TCON Board is meant specifically for LCD /LED and being part, principally or solely meant for apparatus of 8525 to 8528 i.e. TV, Monitors is classifiable under PCT heading 8529.9090 and the importer is also manufacture of LCD/LCD TV. However, the importer contended that Liquid Crystal devices are specified in Tariff Heading 9013 more specifically, thereby classifiable under PCT heading 9013.8000 , The relevant portion of WCO Explanatory Notes 2017 of PCT heading 9013 are re-produced as under:-

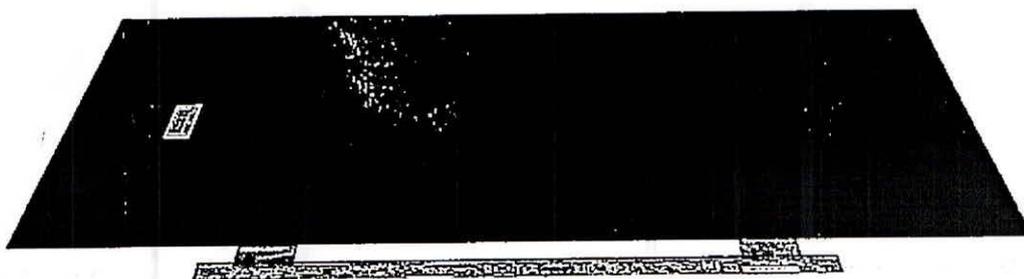
*"Liquid Crystal Device consisting of a liquid crystal layer sandwiched between two sheets or plates of glass or plastics whether or not fitted with electrical connections presented in piece or cut to special shapes and not constituting articles described more specifically in other headings of nomenclature."*

5. The Classification Committee went through the arguments and documents put forth and also considered the relevant provisions of law dealing with the HS classification. Classification of any imported goods under Pakistan Customs Tariff is determined under the General Rules for the Interpretation (GIR) to First Schedule of the Customs Act, 1969.

**Product Analysis:-**

The Product was analyzed by the committee which is LED TV Open Cell Glass with TCON Board/PCB Stripe (**LVDS Signal Interface**) customized for LCD/LED applications.

Pictures of Open cell 32 inch LED TFT LCD HV320WH0-N85 open cell panel for TV :



Upon reviewing the literature, pictures and description as literature provided by the Collectorate and importer, the following observations emerged:-

a. The panels are unfinished LCDs display Open Bio Cell without backlight and touch screen. It has controller board which has LCD Driving Circuits (LDI) along with an LVDS interface connection.

Basically, LVDS is a video interface just like HDMI or VGA but with active power (means, no need of a separate power line).

LVDS is popular for large LCDs and peripherals where high bandwidth is required, like high-definition (HD) graphics and fast frame rates. LVDS is the most optimum solution because of its high speed data transmission while using low voltage.

LCDs with LVDS interface are common in products such as LCD-TVs, automotive infotainment systems, industrial cameras and machine vision, notebook and tablet computers, and communications systems.

b. Detail working and function of each component mounted on the PCB of the LCD Bio Cell are power driver and video signal processors which helps LVDS signal to project a picture on LCD/screen, commonly known as LCD Driving IC (LDI).

c. A T-Con board is responsible for generating the horizontal and vertical timing panel signals as well as providing panel bias and enabling signals. It controls the logic signal of gate and serves as a source for driving the thin-film transistor (TFT) and liquid crystal display (LCD). The T-Con board is a thin, rectangular piece of board which is bonded to the panel. The T-Con is the main component of the TV's internal wiring. It is responsible for controlling the quality of the picture. The T-Con Board, also known as the TFT Controller, is responsible for driving the TFT panel. The T-CON is connected to the panel via LVDS type cables and receives data (signal) processed by main unit via timing control board (T-Con) attached to LCD Open cell.

The technical point of view was also sought from National Institute of Electronics, Islamabad which reported the description of goods as under:-

1. *The panels shown in picture are most likely to be unfinished LCDs along with its controller board which has LCD Driving Circuits (LDI) along with an LVDS interface connection.*

*Basically, LVDS is a video interface just like HDMI or VGA but with active power (means, you don't need a separate power line).*

*LVDS is popular for large LCDs and peripherals where high bandwidth is required, like high-definition (HD) graphics and fast frame rates. LVDS is the most optimum solution because of its high speed of data transmission while using low voltage.*

*LCDs with LVDS interface are common in products such as LCD-TVs, automotive infotainment systems, industrial cameras and machine vision, notebook and tablet computers, and communications systems.*

2. *Detail working and function of each component mounted on the PCB of the LCD Bio Cell are most likely power driver and video signal processors which helps LVDS signal to project a picture on LCD/screen, commonly known as LCD Driving IC (LDI).*

6. Keeping in view the above, it is established that goods are dedicatedly meant for use in LED/LCDTV/monitors. Further the Explanatory Notes to Heading 9013 is restricted to electrical connections only, meaning timing control board and driver circuits are addition to the Sandwich Bio Cell Sheet making its composition/design clear for use in LCD TV/monitors. The Classification committee, in addition to this, and with particular regard to heading 9013 noted that the liquid crystal device of heading 9013 are unable to interface with any other device or equipment until a controller, inverter and an on-screen display board and cables are added to it. The type of controller that is connected to the LCD module will determine the type of image that the module will display and the input that it will support. Furthermore, the LCD module is described as being meant for use by various commercial, industrial or consumer applications that can be interfaced with a microprocessor. Therefore, the multiplicity of potential uses of the Liquid crystal device mentioned in heading 9013 make itself distinct from the subject goods as the subject goods are not imported in raw form rather with timing controller board for controlling the quality of the picture by receiving data signals processed by main board, thereby making itself a part to be solely or principally used with monitors, TV etc. (Apparatus of Heading 8525 to 8528). However, if LCD imported without TCON board and drivers control circuit then multiplicity of the potential use of LCD would make it classifiable under PCT heading 9013. Therefore, with the "drive" and "control" electronics having ability to store, process and accept data inseparably associated with the open cell, the product is solely and principally intended for use in LED/LCD TV/monitors.

7. The trade data of the local manufacturer was also scrutinized for the same product which transpired that Open Cell LED /LCD TV with TCON Board or Glass Board with TCON Board has been classified under PCT heading 8529.9090 by Digital World Pakistan (Pvt) Ltd, Changhong Ruba Electric Company (Pvt) Ltd, RNR Industries (Private) Limited, Haider International. Further reading of Heading 90.13 transpires that it covers optical appliances and instruments meaning thereby it covers a complete functional appliance or instrument which operates only by power input/supply. The details provided in heading Notes of Chapter 90.13 further support the stance as it includes lasers, magnifiers, telescopes etc; while subject goods are parts dedicatedly to be used with monitors/TVs and cannot function independently in its imported form. The Oxford also defines the Word Instrument and Appliances as under:-

Appliance noun

*A machine that is designed to do a particular thing in the home, such as preparing food, heating or cleaning.*

Instrument noun

*A tool or device used for a particular task, especially for delicate or scientific work.*

Therefore, it is evident that instrument and appliances are covered under HS code 90.13 while parts as imported solely or principally to be used with Monitors / TV and classifiable under HS 85.29.

**Ruling:**

8. In view of the above, the Committee is of the view that 'OPEN CELL SANDWICH GLASS BIO-CELL with TCON Board/PCB Strip' is appropriately classifiable under PCT heading 8529.9090 by application of Section Note 2(a) of Section XVI and GIR-1.

9. 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 Collectorate and shall be treated as annulled if it is found at any subsequent stage that the same was obtained by providing incorrect, false, misleading or incomplete information.

10. This ruling is issued in accordance with Chapter-II (Classification) of CGO 12/2002 dated 15.06.2002, following deliberations held by the Classification Committee constituted thereunder, and with concurrence from the current Classification Committee Constituted under CGO 02 of 2025 dated 24.03.2025. 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-Operations), Federal Board of Revenue, Islamabad.
2. Member (Customs-Policy), 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 (Appraisalment) South, Custom House, Karachi.
8. The Chief Collector of Customs Appraisalment Balochistan, Custom House, Quetta.
9. The Chief Collector of Customs Appraisalment Punjab, Custom House, Lahore.
10. The Chief Collector of Customs Appraisalment (North), Custom House, Peshawar.
11. The Collector, Collectorate of Customs Appraisalment-West, Custom House, Karachi.
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. The Karachi Chamber of Commerce & Industry, Karachi.
15. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.

16. The Karachi Customs Agents Association, Karachi.
17. M/s. Tri-angels Electronics, Plot No.7-C,4<sup>th</sup> Floor, Bukhari Commercial Lane-13, Khayaban e Bukhari, Phase-VI, DHA Karachi.
18. M/s Masood Aziz Associates, 1<sup>st</sup> Floor, State Life Building No.3, Dr. Ziaudin Ahmed Road, Karachi.
19. Notice Board.

 27/8/2015

(Amjad Aman)  
Additional Collector/

Secretary to the Classification Committee