



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



C-59/KAPE/DC-PCT/2024

Dated: 14-03-2026

The Collector,  
Collectorate of Customs (Appraisalment),  
Peshawar.

Subject: **MISCLASSIFICATION OF IMPORTED GOODS RESULTED INTO  
SHORT REALIZATION OF GOVERNMENT REVENUE DP-8577 OF  
AUDIT REPORT 2023-24.**

Kindly refer to the Collectorate's letter C. No. Cus/DP/PDP No.8577/2022-23/358 dated 21-08-2024 on the subject cited above.

2. Briefly. 'LED modules' meant for vehicles had been imported through Dryport, Azakhel and were assessed under PCT Heading 8708.2190 and 9708.2931 by the Department. However, the audit team of the Directorate General (Customs Inland Revenue, Lahore) during the audit of the Dryport, Azakhel, Nowshera, observed that the imported goods were to be assessed under PCT Heading 9405.3100. The subject audit para was discussed in the DAC held at Lahore on 29-12-2023 where the clearance Collectorate was directed to refer the matter to classification committee for guidance and advice.

3. The Department is of the view that the imported LED modules were exclusively imported for auto vehicles and were correctly assessed under PCT Heading 87.08. The department further elaborated that the modern headlights and other lights for vehicles have LED technology which makes no effect on classification of the goods. The audit team, however, is of the view that the imported modules are designed for use solely with LED light source, therefore, classifiable under PCT heading 94.05.

4. Several meetings were concluded in this regard by the classification committee. It is pertinent to mention here that no sample and catalogue / brochure were provided to the committee. However, the committee considered and discussed both the PCT Heading i.e. 87.08 and 94.05 in detail.

**PECT HEADING 94.05**

This heading covers lamps and lighting fittings including search lights and spot lights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included. As per explanatory notes, this heading covers in particular lamps and lighting fittings normally used for illumination of rooms, lamps for exterior lighting, specialized lamps but (other than those of heading 85.12), lamps for vehicles of Chapter 86 / air craft / ship / boat, portable lamps but (other than those of heading 85.13) and search / spotlight, etc.

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[Signature]

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[Signature]  
Usman Asghar  
Chief (TPS)

E. Dox No. 33633  
24-03-2026

## PCT HEADING 87.08

This heading covers parts and accessories of the motor vehicles of heading 87.01 to 87.05 provided that:

- i) They must be identifiable as being suitable for use solely or principally with the above-mentioned vehicles; and
- ii) They must not be excluded by the provisions of the notes to section XVII.

5. The review of PCT Heading 94.05 and its explanatory notes reveal that this heading excludes LED lights of PCT Heading 85.12 (i.e. LED Light of motor vehicles), whereas, PCT Heading 87.08 covers parts and accessories of motor vehicles of heading 87.01 to 87.05 however, section notes of chapter 87 (section XVII) excludes light fittings and parts thereof motor vehicles (PCT Heading 94.05).

6. The classification committee considered another relevant PCT heading i.e. 85.12 which covers electrical lighting or signaling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles. As per explanatory notes, this heading covers electrical apparatus and appliances **specialized** for use on cycles or motor vehicles for lighting or signaling purpose. This heading covers side/tail/parking/direction indication/reverse and headlamps of **all kinds**.

7. In the light of abovementioned facts, classification committee is of the view that the subject 'LED modules' meant for vehicles are appropriately classifiable under PCT Heading 8512.2090 in terms of General Rules of Interpretation (GRI) Rule 1 and 6.

8. It is to be noted that this finding is specific to the product for which the details / specifications have been given. Further, the decision is based on the documents and information provided by the referring Collectorate / Audit team 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.

Sd/-

(Ammara Durrani)


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 (Appraisalment) South, Custom House, Karachi.

8. The Chief Collector of Customs Appraisalment Balochistan, Custom House, Quetta.
9. The Chief Collector of Customs Appraisalment (Central), Custom House, Lahore.
10. The Chief Collector of Customs Appraisalment (North), Custom House, Islamabad.
11. The Chief Collector of Customs Appraisalment (Khyber Pukhtunkhwa), Custom House, Peshawar.
12. The Director General, (Intelligence & Investigation (Customs) FBR, Islamabad.
13. The Collector, Collectorate of Customs (Appraisalment) Custom House, Peshawar.
14. The Director, Reforms and Automation (R&A), Custom House, Karachi with the request to incorporate this ruling in WeBOC.
15. The Federal of Pakistan Chambers of Commerce and Industry, Karachi.
16. The Karachi Chamber of Commerce & Industry, Karachi.
17. The Karachi Customs Agent Association, Karachi.
18. Notice Board.

  
(Ammara Durrani)  
Additional Collector/  
Secretary to the Classification Committee