



GOVERNMENT OF PAKISTAN  
COLLECTORATE OF CUSTOMS APPRAISEMENT- EAST  
CUSTOMS HOUSE, KARACHI



No.C-179/KAPE/PCT/2021

Dated: 06.04.2026

PUBLIC NOTICE NO.06/2026

Subject: - CLASSIFICATION OF 4-(N-ACETYL)-AMINO-N<sup>1</sup>-(5-METHYL-ISOXAZOLYL)BENZENESULFONAMIDE IMPORTED BY M/S ALPHA CHEMICALS (PVT.) LTD. UNDER THE PAKISTAN CUSTOMS TARIFF

The matter was referred for determination of correct classification of 4-(N Acetyl) Amino N<sup>1</sup> (5 Methyl Isoxazolyl) Benzenesulfonamide which was declared by the importer under PCT heading 2942.0000, whereas, the Department proposed classification under PCT heading 2935.9090.

2. The classification dispute pertains to the import of 4-(N Acetyl) Amino N<sup>1</sup> (5 Methyl Isoxazolyl) Benzenesulfonamide by M/s Alpha Chemicals (Pvt.) Ltd., declared as a pharmaceutical raw material. The importer classified the goods under PCT 2942.0000; however, the Appraisal Group/Case-making Collectorate (Collectorate of Appraisal, AHU, Lahore) proposed classification under PCT 2935.9090 (Sulphonamides). The matter was referred to the Classification Committee vide Reference No. C-179/KAPE/PCT/2021. The record placed before the Committee includes, inter alia, the importer's representation filed under Section 7 of the FBR Act, 2007 dated 18.11.2020; correspondence from the Directorate of Post Clearance Audit (Central), Lahore vide letter C.No. PCA/LHR/Team-B/280/2021-22/6648 dated 31.03.2022; the Customs Laboratory, LDP Lahore report bearing reference No. LDP/LAB/9354/2020 dated 13.08.2020 (based on FTIR and other analytical methods) identifying the product and suggesting classification under PCT 2935.9090; the PCSIR Laboratories test report (as cited in departmental correspondence) indicating high assay/purity; and relevant assessment notes and proceedings. The record also includes the order sheet of the Honourable Lahore High Court in W.P. No. 61461/2020 (M/s Alpha Chemicals vs Federation of Pakistan, etc.), whereby directions were issued for expeditious decision on the pending representation within the stipulated time frame, along with provisional release arrangements.

The issue for determination is whether the subject goods are classifiable under:

- PCT 2942.0000 — Other organic compounds or
- PCT 2935.9090 — Sulphonamides (Other)

28/4/2026  
Muhammad Akbar Siddique  
Chief (TPS)

3. The Committee examined the available record including importer's submissions, laboratory reports (Customs Lab and PCSIR), departmental references, and relevant legal provisions including WCO Explanatory Notes and GRIs.
4. The importer contended that the goods are a pharmaceutical intermediate/raw material and not a finished sulphonamide API, and therefore should fall under the residual heading 2942.0000. It was further argued that historical clearance practice, differences in chemical references, and end-use considerations support classification under 2942.0000.
5. The Department submitted that classification is to be determined on the basis of chemical identity and functional group. Since the compound possesses the sulphonamide functional group, it falls squarely under heading 29.35, which is a specific heading. The Customs Laboratory report supported classification under PCT 2935.9090.
6. Under GRI 1, classification is determined according to the terms of the headings and relevant legal notes. Heading 29.42 is a residual heading applicable only where goods are not covered elsewhere, whereas heading 29.35 specifically covers sulphonamides.

The product analysis

GOVERNMENT OF PAKISTAN  
Ministry of Science & Technology  
Pakistan Council of Scientific & Technological Research  
Laboratories Complex, Lahore

TEST REPORT

Sample No. 297592

Handwritten notes: (TSP) & (TSP) by [Signature]

Name & Address of Supplier	No. 1000, Feroz Road, Lahore	Date of Receipt	10/10/2010
Request No. & Date	1000/10/2010	Quantity of Sample	100g
Destination of Sample	For Reference	Lab. No. & Date	1000/10/2010
Method used / Source	IR, UV	Time of Receipt	10/10/2010
Remarks of this examination		Testing Date	10/10/2010

RESULTS

ANALYSIS REPORT SUBMITTED TO CUSTOMERS FOR PHARMACEUTICAL PURPOSES

DATE: 10/10/2010

ANALYST: [Signature]

Handwritten signature: [Signature]

PART-IV (TO BE FILLED BY LABORATORY STAFF)

UNCLASSIFIED SAMPLE

PART-V (TO BE FILLED IN BY TESTING OFFICERS)

1. Name of Testing Officer: [Signature]

2. Laboratory Protocol Code/Ref No.:

3. Test Method / Ref. Book: [Reference]

4. Description:

5. Report:

One sample received for test. The test shows [Detailed description of test results and findings, including IR and UV spectra analysis].

7. Laboratory analysis (Customs Laboratory and PCSIR) confirms that the subject goods are a high-purity, chemically defined compound matching the structure of a benzenesulfonamide derivative, thereby supporting classification within the sulphonamide group.

8. It is observed that classification under Chapter 29 is based on chemical structure rather than end-use, stage of processing, or historical practice. The presence of the sulphonamide functional group is determinative.

9. By application of GRI 1, the subject goods are specifically covered under Heading 29.35. Recourse to residual Heading 29.42 is therefore not permissible.

10. The Classification Committee holds by application of GRI 1 and GRI 6 that 4-(N Acetyl) Amino N<sup>1</sup> (5 Methyl Isoxazolyl) Benzenesulfonamide is correctly classifiable under PCT Heading 2935.9090 (Sulphonamides --- Other) of the Pakistan Customs Tariff.

11. 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.

12. 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-

(Ammara Durrani)

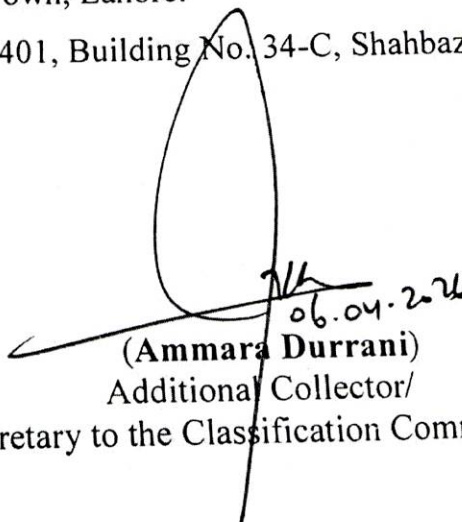
Additional Collector

Secretary to the Classification Committee

A handwritten signature in black ink, consisting of a large loop and a long horizontal stroke, is written over the signature line.  
**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 Chairman, Customs Appellate Tribunal, Karachi.
6. The Chief Collector of Customs (Appraisal) South, Custom House, Karachi.
7. The Chief Collector of Customs (Enforcement) South, Custom House, Karachi.

8. The Chief Collector of Customs (Exports), Custom House, Karachi.
9. The Chief Collector of Customs (Appraisalment) Central, Custom House, Lahore.
10. The Chief Collector of Customs (Enforcement) Central, Custom House, Lahore.
11. The Chief Collector of Customs (North), Custom House, Islamabad.
12. The Chief Collector of Customs (Khyber Pakhtunkhwa), Custom House, Peshawar.
13. The Chief Collector of Customs (Baluchistan), Custom House, Quetta.
14. The Director, Directorate of Post Clearance Audit (Central), 2nd Floor, Custom House, Lahore.
15. The Collector, Collectorate of Customs (Appraisalment), Mughalpura Dryport, Lahore.
16. The Collector, Collectorate of Customs (AIIA), AFU Cargo Complex, Lahore
17. All Collectors/Directors of Customs.
18. The Karachi Chamber of Commerce & Industry, Karachi.
19. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
20. The Karachi Customs Agents Association, Karachi.
21. M/s. Alpha Chemicals (Pvt) Limited, 430-G1, Johar Town, Lahore.
22. Haroon Dugal, Advocate Supreme Court, Office No. 401, Building No. 34-C, Shahbaz lane-4, Phase-VI, DHA, Karachi.
23. Notice Board.

  
06.04.2026  
(Ammara Durrani)  
Additional Collector/  
Secretary to the Classification Committee