



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



No. C-77/KAPE/DC-PCT/2018

Dated: 06.04.2026

PUBLIC NOTICE No. 07/2026

Subject: CUSTOM APPEAL NO. K-694/2017 – CLASSIFICATION OF CONCRETE BATCHING PLANT IMPORTED BY M/S GLOBAL TECHNOLOGIES

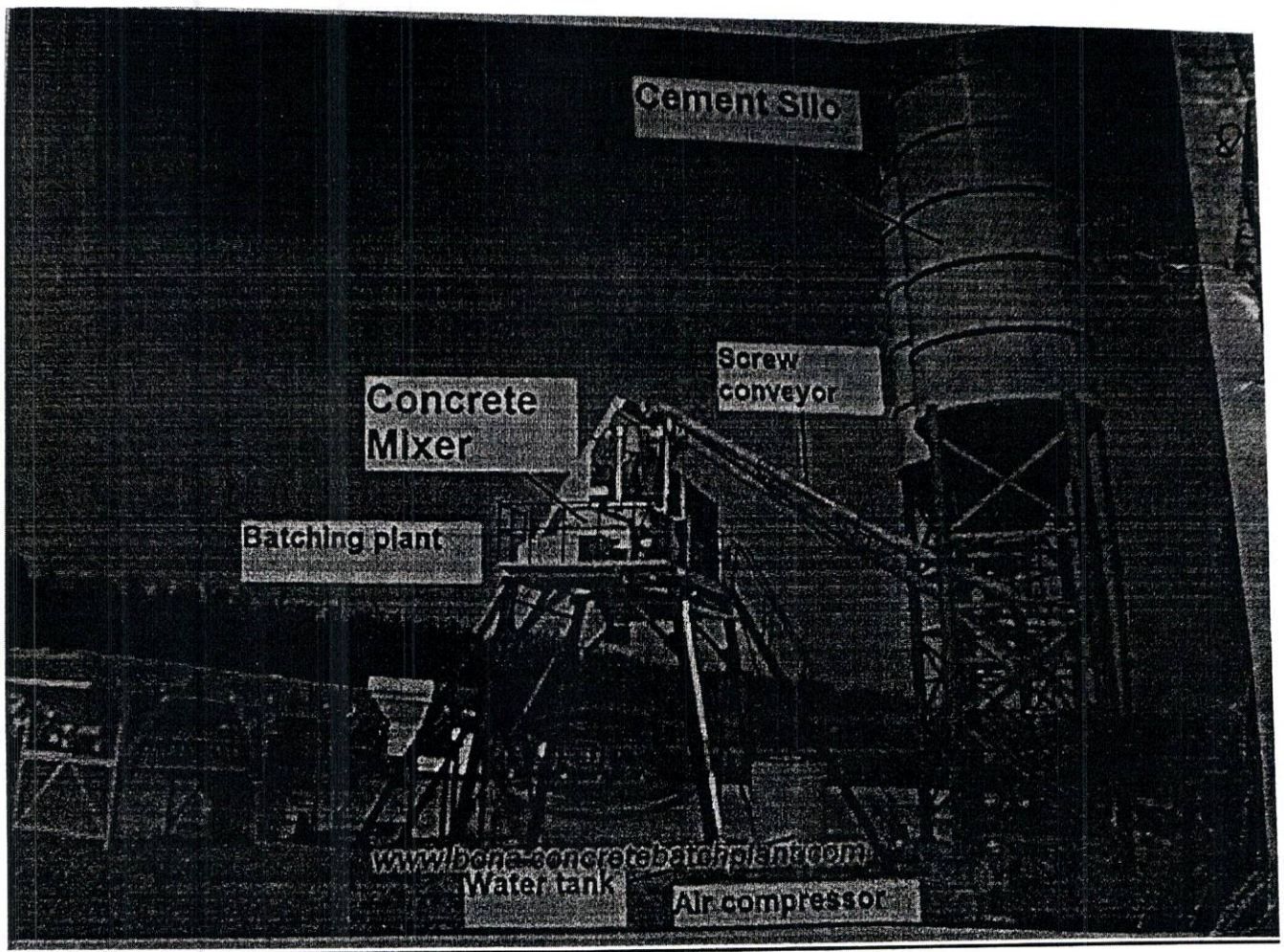
1. M/s Global Technologies imported a plant comprising multiple components and declared the same as a "Concrete Mixer Machine" under PCT heading 8474.3190, thereby availing concessionary customs duty @ 0% under the applicable Free Trade Agreement (FTA). However, the Department contended that the imported goods constituted a Concrete Batching Plant, correctly classifiable under national PCT heading 8474.3120, attracting customs duty @ 5%. The subject plant consists of the following components:

- Concrete Mixer
- Screw Conveyor
- Batching System
- Water Tank
- Air Compressor
- Cement Silo

2. The department initiated contravention report, the Collector of Customs (Adjudication) decided case vide Order-in-Original No. 238 of 2016, and classified the goods under PCT 8474.3120. Being aggrieved by the decision, the importer filed an appeal before the Customs Appellate Tribunal, which was allowed in favor of the importer based on available evidence. Subsequently, the Department filed a SCRA before the Honorable High Court of Sindh, the Honorable Court referred the case to the Classification Committee for determination of appropriate PCT.

3. The importer contends that the imported equipment is merely a concrete mixer machine and does not qualify as a Concrete Batching Plant. Therefore, it should be classified under PCT heading 8474.3190, which covers other machinery of similar nature, rather than PCT heading 8474.3120, which specifically pertains to concrete batching plants.

The **Drawing of imported goods and Layout is provided by importer which is reproduced as under:-**



4. The layout and design submitted by the importer indicate an integrated system consisting of various interdependent components functioning together for the production of concrete. The functional composition of the plant is as follows:

<u>Component System</u>	<u>Key Parts</u>	<u>Primary Function</u>
Material Storage & Feeding	Cement Silos	Storage of raw materials such as cement, sand, and aggregates
Material Conveyance	Screw Conveyors	Transportation of materials to the batching unit
Weighing System	Weigh Hoppers (Batchers)	Accurate measurement of ingredients
Mixing Unit	Twin-Shaft Mixer	Homogeneous mixing of concrete
Control System	Control Panel / PLC	Automation and process control
Ancillary Systems	Water System, Dust Collectors	Operational support and environmental control

A Concrete Batching Plant (also known as a batch plant) is an integrated system designed to combine various ingredients such as cement, aggregates, water, and admixtures in

predetermined proportions to produce concrete. Such plants typically include mixers, batchers, conveyors, silos, and automated control systems.

Classification under the First Schedule to the Customs Act, 1969 is governed by the General Rules for Interpretation (GRI).

- Under GRI 1, classification is determined according to the terms of the headings and relevant Section/Chapter Notes.
- Where necessary, subsequent GRIs may be applied.
- The Explanatory Notes (ENs) to the Harmonized System serve as persuasive and authoritative guidance.

5. The Classification Committee examined the case and observed that the imported goods comprise a complete and integrated system designed for batching, measuring, and mixing of concrete. The individual components are functionally interdependent and collectively perform the specific function of a Concrete Batching Plant. The Committee by application of GRI 1, 3(a), 6 and Section Note 5 to Section XVI of considered view that national PCT heading 8474.3120 specifically covers Concrete Batching Plants, it is more specific than the residual heading 8474.3190 and holds the subject goods are correctly classifiable under PCT Heading 8474.3120 (--- Concrete Batching Plant)

6. 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.

7. 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

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 Chief Collector of Customs (Appraisalment) South, Custom House, Karachi.

7. The Chief Collector of Customs (Enforcement) Islamabad.
8. The Chief Collector of Customs (Exports / IOCO), Custom House, Karachi.
9. The Chief Collector of Customs (Appraisalment) Central, Custom House, Lahore.
10. The Chief Collector of Customs (North), Custom House, Islamabad.
11. The Chief Collector of Customs (Khyber Pakhtunkhwa), Custom House, Peshawar.
12. The Chief Collector of Customs (Baluchistan), Custom House, Quetta.
13. The Secretary (Tariff -I), Federal Board of Revenue, Islamabad
14. All Collectors / Directors of Customs.
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. The Project Director, WeBocGlo for necessary action please.
19. CoCAppraisalment-East, Custom House, Karachi.
20. M/s Global Technologies, J-550, Muhammad Ali Jauhar, Lahore.

06.04.2024
(Ammara Durrani)
Additional Collector/
Secretary to the Classification Committee