



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

FBR

Dated: 02.04.2026

C-23/KAPE/DC/PCT/2024  
C-239/KAPE/DC-PCT/2023

PUBLIC NOTICE NO. 21/2026

Subject: DETERMINATION OF CLASSIFICATION OF "GAS DECK OVEN" IN RESPECT OF M/S A.R. TRADERS

01. The subject matter was referred by the Collectorate of Customs Appraisalment (West), Karachi for determination of the appropriate classification of the imported goods described as "Gas Deck Oven / Bakery Oven" imported vide GD No. KAPW-HC-188175 dated 27.06.2022 by M/s. A.R Traders.

02. Meetings of the Classification Committee were convened wherein detailed submissions and arguments from both the importer and the departmental representatives were heard.

03. The importer submits that the imported goods consist of Gas-fired Deck Ovens designed for commercial baking operations. The primary source of heat generation is gas combustion, while electricity is used only for ancillary functions such as ignition, temperature indication, internal lighting, and control mechanisms. The importer emphasize PCT Heading 8417.2000 specifically covers "*Industrial or laboratory furnaces and ovens, including incinerators; non-electric,*" and thus, bakery ovens are expressly included within the scope of this heading. The importer further argues that the term "industrial" in Heading 8417 should not be narrowly interpreted as limited to large-scale manufacturing facilities. Commercial baking in bakeries, restaurants, and similar establishments constitutes organized production activity. It is emphasized that the tariff does not prescribe any quantitative threshold for industrial classification.

04. The importer also submitted that the presence of electrical components does not alter the essential character of the goods, as electricity does not serve as the heat source. The importer maintains that ovens using gas as the primary heating mechanism remain "non-electric" for classification purposes. Past clearance of similar goods under Heading 8417.2000 has also been cited in support.

05. The Collectorate contests the importer's position, arguing that the goods are primarily catering equipment used in restaurants and cafes rather than industrial furnaces. It is further submitted that the presence of electrical input (0.55 KW to 2.5 KW), used for ignition, temperature control, and internal systems, renders the equipment electrically operated and therefore outside the scope of Heading 8417. The Collectorate contends that baking constitutes treatment of materials through change of temperature, which is specifically covered under Heading 8419. It is argued that Heading 8419.8100 provides a more appropriate classification for machinery used in cooking or heating food.

29/4/26  
Chief

Muhammad Abulbaki Siddique  
Chief (TPS)  
15/29/19/2026  
Mcbrante

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29-04-2026  
Received in Member (TPS) Office

06. The Committee examined the imported goods consist of commercial gas deck ovens designed for baking food products. The ovens are equipped with gas burners that generate heat through combustion. Electrical components are present for ignition systems, temperature display, lighting, and control circuitry. The primary heating function is derived from gas, while electricity performs auxiliary roles. The goods are intended for use in bakeries, restaurants, and similar commercial establishments.

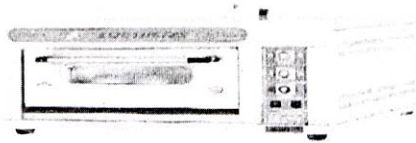
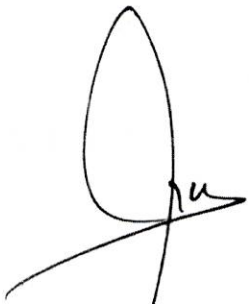


Fig.image of Gas deck Oven

07. The Committee observed the heading 84.17 specifically covers furnaces and ovens where heat is generated from non-electric sources. The essential criteria the equipment must be identifiable as a furnace or oven and the heating function must be non-electric. The term “non-electric” distinguishes equipment based on the source of heat, not the absence of electrical components. Modern equipment may incorporate electrical controls without altering its essential fuel-based character. The inclusion of “bakery ovens including biscuit ovens” under sub-heading 8417.2000 include ovens used in commercial baking operations. The heading does not restrict “industrial” to large-scale manufacturing.

08. The Classification Committee further observed the heading 84.19 is function-based and broadly covers machinery used for heating or cooking. It includes both electric and non-electric equipment. However, this heading applies where goods are not more specifically described elsewhere. Where a heading explicitly names the article (e.g., ovens), such specific description prevails over general functional descriptions. The Committee is firm of the view the heading 8417 explicitly covers ovens, whereas heading 8419 describes machinery by function. The presence of electrical components does not alter classification where such components are auxiliary and do not generate heat. The essential character of the goods remains that of non-electric ovens.

09. In view of the above the Committee observes as under;
- (i) The ovens are gas-fired and derive heat through combustion;
  - (ii) Electricity is used only for auxiliary purposes;
  - (iii) The goods are designed for commercial baking operations;
  - (iv) They are distinct from domestic appliances classifiable under Heading 8516.

10. The Classification Committee holds by application of GRI 1, 3(a) and 6, that the goods described as “Gas Deck Oven / Bakery Oven” are appropriately classifiable under PCT Heading 8417.2000 (*Industrial or laboratory furnaces and ovens; non-electric – Bakery ovens including biscuit ovens*).

11. This determination is specific to the goods examined and shall stand void if found to be based on incomplete or incorrect information. The principles laid down herein may be applied mutatis mutandis to identical goods subject to verification of their essential characteristics.

12. This Public Notice is issued in terms of Chapter-II (Classification) of CGO 12/2002 dated 15.06.2002 and any appeal against this determination/decision shall lie with the Board.

Sd/-

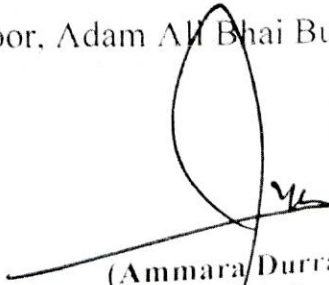
**(Ammara Durrani)**

Additional Collector/

Secretary to the Classification Committee

Copy for information to:

1. Member (Customs-Policy), Federal Board of Revenue, Islamabad.
2. Member (Customs-Operation), 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 Collector of Custom (Appraisalment), South, Custom House, Karachi.
6. The Chief Collector of Custom (Enforcement), South, Custom House, Karachi.
7. The Chief Collector of Custom (Exports), Custom House, Karachi.
8. The Chief Collector of Custom (Appraisalment), Central, Custom House, Lahore.
9. The Chief Collector of Custom (Enforcement), Central, Custom House, Karachi.
10. The Chief Collector of Custom (North), South, Custom House, Islamabad.
11. The Chief Collector of Custom (Khyber Pakhtunkhwa), Custom House, Peshawar.
12. The Chief Collector of Custom (Baluchistan), Custom House, Quetta.
13. The Director, Directorate of Intelligence & Investigation-Customs, PECHS, Karachi.
14. The Collector, CoC, Appraisalment (East), Custom House, Karachi.
15. The Collector, CoC, Appraisalment (West), Custom House, Karachi.
16. The Director, (Reforms and Automation (R&A), Custom House, Karachi.
17. All Collectorates / Directorates
18. The Karachi Chamber of Commerce & Industry, Karachi.
19. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
20. The Karachi Custom Agents Association, Karachi.
21. M/s. Eastern Trading Corporation, Plot 74-C, Jami Commercial, Street 9, Off Khayaban-e-Jami, Phase 7, DHA, Karachi.
22. M/s. A.R Traders, Plot No. P 8/9, Room 101, 1<sup>st</sup> Floor, Adam Ali Bhai Building, Ali Akbar Street, Juna Market, Karachi.
23. Notice Board.

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