



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



No. C-185/KAPE/DC-PCT/2021

Dated: 09/05/2026

PUBLIC NOTICE NO. 43 /2026

Subject: CLASSIFICATION OF "CURRENT TRANSFORMER AND SHUNT ASSEMBLY"
IMPORTED VIDE GD NO. KAPW-HC-83000 DATED 18.11.2017 BY M/S.
CREATIVE ELECTRONICS, LAHORE.

01. The Model Customs Collectorate of Appraisalment (West), Karachi, vide letter No. SI/MISC/229/2018-VI dated 13.11.2021, forwarded a reference to the Classification Committee for determination of the correct classification of "Current Transformer and Shunt Assembly" imported vide GD No. KAPW-HC-83000 dated 18.11.2017. M/s. Creative Electronics, Lahore imported a consignment declared as "Current Transformer and Shunt Assembly along with other items" and filed Goods Declaration No. KAPW-110-83000 dated 18.11.2017. The importer declared the subject goods under PCT Heading 8533.2900 (other fixed resistors). However, the Collectorate reclassified the goods under PCT Heading 8504.3100 (electrical transformers), and a contravention for mis-declaration of classification was framed. The case was adjudicated vide Order-in-Original No. ONO-808661-03012018. Subsequently, the matter is pending before the Honorable Customs Appellate Tribunal, Bench-I, Karachi, vide Appeal Nos. K-903/2020 and K-904/2020 (earlier Appeal Nos. K-287/2018 and K-288/2018). The Honorable Tribunal, vide order dated 30.05.2020, directed the Collectorate to refer the matter to the Classification Committee for determination of the correct PCT heading.

02. Meetings of the Classification Committee were convened wherein detailed submissions and arguments the departmental representatives were heard. The importer failed to substantiate its declared classification under PCT Heading 8533.2900 despite multiple opportunities of hearing.

03. The Collectorate argued that the imported goods, namely "Current Transformer and Shunt Assembly," are appropriately classifiable under PCT Heading 8504.3100. The goods bear specifications such as 6(60) A 2.5nA 20 ohm, indicating transformer characteristics. Since transformers are specifically covered under Heading 8504, the goods merit classification under the said heading.

Chief (TPS)
Muhammad Abu Bakar Siddique
Chief (TPS)
18/5/2026
Secy (TPS) / Webmaster

04. The Classification Committee, after careful consideration of the record and arguments, observed as under:

i. *The term "CT" universally denotes a Current Transformer, which is a precision transformer having a fixed ratio between primary (input) and secondary (output) windings. It reduces high current to a lower measurable value and is widely used in energy meters and measuring instruments. Current transformers also provide electrical isolation and are commonly known as instrument transformers.*

ii. *A shunt assembly used in electricity meters is a low-resistance component, typically made of manganese-copper alloy, designed to measure current by detecting voltage drop. It is widely used in both AC and DC meters as a current sensing element.*

05. The Classification Committee holds by application of GRI 1 and 6 that current transformers are specifically covered under PCT Heading 8504. Therefore, the imported goods, being a combination of current transformer and shunt assembly, are appropriately classifiable under PCT Heading 8504.3100.

06. This classification determination is specific to the product examined and is based on the information and documents provided. The ruling shall be liable to annulment if it is subsequently found that the same was obtained on the basis of incorrect, false, misleading, or incomplete information.

07. This Public Notice is issued in terms of Chapter-II (Classification) of CGO No. 12/2002 dated 15.06.2002. Any appeal against this determination shall lie before the Federal Board of Revenue under the relevant provisions governing classification disputes.

-Sd-

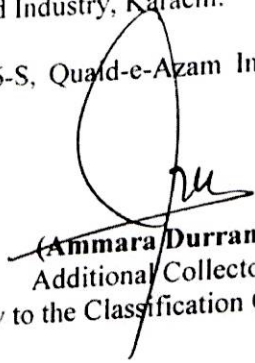
(Ammara Durrani)
Additional Collector/

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 (Tariff & Trade), Federal Board of Revenue, Islamabad.
6. The Chief Collector of Custom (Appraisalment), South, Custom House, Karachi.
7. The Chief Collector of Custom (Enforcement), South, Custom House, Karachi.
8. The Chief Collector of Custom (Exports), Custom House, Karachi.
9. The Chief Collector of Custom (Appraisalment), Central, Custom House, Lahore.

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 Collector, Collectorate of Customs Appraisement (West), Custom House, Karachi.
14. The Collector, Customs Appraisement (East), PMBQ) & (SAPT), Karachi.
15. The Director, (Reforms and Automation (R&A), Custom House, Karachi.
16. The Karachi Chamber of Commerce & Industry, Karachi.
17. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
18. The Karachi Custom Agents Association, Karachi.
19. M/s. Creative Electronics (Pvt.) Ltd, Head office 106-S, Quaid-e-Azam Industrial Estate, Kot Lakhpat, Lahore.
20. Notice Board.


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