



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



C-152/KAPE/DC-PCT/2020

Dated: 13/02/2026

PUBLIC NOTICE NO. 27/2026

Subject: DETERMINATION OF CLASSIFICATION OF BOILER AUXILIARIES (SUPERHEATERS, REHEATERS AND ECONOMIZERS) IMPORTED BY M/S THAR COAL BLOCK-1 POWER GENERATION COMPANY (PVT.) LTD.

The subject matter was referred by the Model Customs Collectorate of Appraisal & Facilitation (East), Karachi for determination of the appropriate classification of goods described as Boiler Auxiliaries (Superheaters, Reheaters and Economizers) imported by M/s Thar Coal Block-1 Power Generation Company (Pvt.) Ltd. The goods were declared under PCT headings 8402.1190 and 8404.9010. The assessment group observed that the goods appeared to be auxiliary plant of boilers and may fall under Heading 84.04, whereas the importer contended that the equipment constituted integral parts of a coal-fired boiler and therefore should be classified under Heading 84.02. The matter was accordingly referred to the Classification Committee for determination.

**Importer's Point of View**

2. The importer submitted that the subject goods form integral components of a 2x660MW ultra-supercritical coal-fired boiler operating at Thar Coal Block-1 Power Plant. It was argued that:

- The boiler is an ultra-supercritical spiral coil once-through boiler with primary reheat configuration.
- The superheaters, reheaters and economizer are installed within the boiler structure.
- These heating surfaces are arranged along the flue gas flow direction in the upper part of the boiler.
- The goods were imported as part of the complete boiler system and only separated for convenience of transportation.

The importer further contended that these components are essential to the functioning of the boiler and therefore constitute parts of the boiler classifiable under Heading 84.02.

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Chief (TPS)  
to  
5/7/2026  
Webmaster  
Muhammad Abu Bakar Siddique  
Chief (TPS)

## Department's Point of View

3. The assessment group submitted that:
- *Superheaters, reheaters and economizers are specifically mentioned in the Explanatory Notes to Heading 84.04 as boiler auxiliaries.*
  - *Heading 84.04 covers auxiliary plant used with boilers including economizers and superheaters.*
  - *The subject goods were imported separately and not as a complete unassembled boiler.*
  - *Classification under Heading 84.02 is therefore not legally sustainable.*

The department maintained that Heading 84.04 provides a specific description and therefore prevails.

### Relevant Tariff Provisions

#### Heading 84.02

*"Steam or other vapour generating boilers..."*

The Explanatory Notes to Heading 84.02 state, inter alia:

*"This heading covers steam generating boilers... The heading does not include auxiliary plant used with boilers (e.g., economisers, super-heaters, air pre-heaters), which are covered by heading 84.04."*

#### Heading 84.04

*"Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economizers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units."*

The Harmonized System Explanatory Notes to Heading 84.04 provide:

*"This heading covers auxiliary plant used with boilers of heading 84.02 or 84.03. These include economisers, super-heaters, air pre-heaters and similar appliances designed to improve the efficiency of boilers."*

The express inclusion of economizers and super-heaters is of direct interpretative relevance.

#### Section XVI Note 2

Note 2 to Section XVI provides:

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*"(a) Parts which are goods included in any of the headings of Chapter 84 or 85... are in all cases to be classified in their respective headings;*

*(b) Other parts, if suitable for use solely or principally with a particular kind of machine... are to be classified with the machines of that kind..."*

### **Law & Analysis**

3. The technical literature submitted by the importer establishes that the subject equipment consists of heating surfaces placed along the flue gas path of the boiler to enhance thermal efficiency. Functionally:

- The economizer preheats feed water using residual heat from flue gases.
- The superheater raises saturated steam temperature beyond saturation.
- The reheater reheats partially expanded steam to increase turbine efficiency.

4. These components improve efficiency but do not themselves generate steam through combustion. Steam generation occurs in the boiler proper (furnace, water walls, drum and related structural components). The Explanatory Notes to Heading 84.02 explicitly exclude auxiliary plant such as economizers and super-heaters from that heading and direct their classification to Heading 84.04.

5. Furthermore, Heading 84.04 expressly includes "economizers" and "super-heaters". The subject goods fall squarely within this description.

In terms of Section XVI Note 2(a), where goods are themselves covered by a specific heading, they must be classified in that heading and not as parts under another heading.

The importer's argument that the goods were imported as part of a complete boiler does not alter classification because:

- On record, the goods were imported separately.
- They were not presented together as a complete unassembled boiler.
- GRI 2(a) is therefore not applicable.

Even if considered as parts, Note 2(a) overrides Note 2(b) since these goods are specifically described under Heading 84.04. Classification under Heading 84.02 would render Heading 84.04 redundant and defeat the structure of Chapter 84.

### **Holding**

6. After careful consideration of the facts on record, the submissions advanced by the importer and the department, and the relevant statutory provisions, the Classification Committee holds that the goods under determination, namely superheaters, reheaters and

economizers, are auxiliary plant designed for use with steam generating boilers. The technical material placed on record establishes that these components function as heating surfaces installed along the flue gas path of the boiler for the purpose of enhancing thermal efficiency. They do not themselves perform the essential function of steam generation through combustion; rather, they operate to preheat feed water, superheat saturated steam, or reheat partially expanded steam to improve overall cycle efficiency.

7. Heading 84.02 covers steam or other vapour generating boilers. However, the Harmonized System Explanatory Notes to Heading 84.02 explicitly exclude auxiliary plant used with boilers, including economizers and super-heaters, and direct their classification to Heading 84.04. Conversely, Heading 84.04 specifically provides for auxiliary plant for use with boilers of heading 84.02 or 84.03 and expressly includes economizers and super-heaters. The specific textual inclusion of these items in Heading 84.04 is legally decisive. Reheaters, being functionally analogous heating surfaces designed to enhance the efficiency of the boiler and steam cycle, are of the same genus and are appropriately covered by this heading.

8. In terms of Section XVI Note 2(a), parts which are goods included in any of the headings of Chapter 84 or 85 are, in all cases, to be classified in their respective headings. Since the subject goods are themselves specifically described under Heading 84.04, they cannot be classified as parts of boilers under Heading 84.02. Note 2(a) prevails over Note 2(b), and therefore recourse to classification as parts of boilers is legally impermissible. To hold otherwise would render Heading 84.04 redundant and defeat the scheme and structure of Chapter 84.

9. The argument that the goods were imported as components of a complete boiler system does not alter the classification outcome. The record reflects that the goods were imported separately and were not presented together as a complete or unassembled boiler. Consequently, General Rule for Interpretation 2(a) is not applicable in the present case. Classification is therefore determined in accordance with General Rule for Interpretation 1, on the basis of the terms of the headings and the relevant Section Notes.

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10. In view of the foregoing analysis, it is held that the goods described as boiler auxiliaries, namely superheaters, reheaters and economizers, imported by M/s Thar Coal Block-1 Power Generation Company (Pvt.) Ltd., are correctly classifiable under PCT Heading 8404.1000 as auxiliary plant for use with boilers of heading 84.02, and not under Heading 84.02.

11. The above finding is specific to the product whose details/ specifications have been given above. Further, the ruling is based on the documents, literature and information provided by the referring Collectorate/importer 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 12/2002 dated 15.06.2002.

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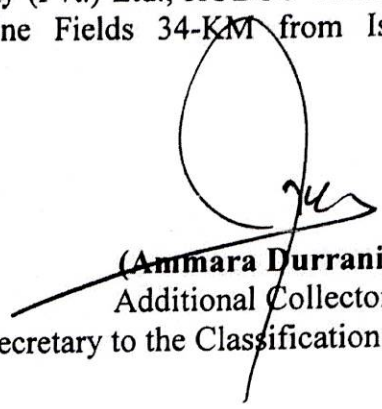
(Ammara Durrani)  
Additional Collector/  
Secretary to the Classification Committee

**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.

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18. The Collector, Collectorate of Customs (Appraisal-East), Customs House, Karachi.
19. M/s. Thar Coal Block-1 Power Generation Company (Pvt.) Ltd., 7<sup>th</sup> Floor, Executive Tower, Dolmen Mall Clifton Karachi.
20. M/s. Thar Coal Power Generation Company (Pvt.) Ltd., HUBCO-Thalnova Power Thar Private Limited Block-II Thar Coal Mine Fields 34-KM from Islamkot District Tharparkar.
21. Notice Board.

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