



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



C-162/KAPE/DC-PCT/2020

Dated./5/04.2026

PUBLIC NOTICE NO.28/2026

Subject:

**DETERMINATION OF CLASSIFICATION OF STRUCTURES  
FOR BOILER IMPORTED BY M/S THAR COAL BLOCK-I  
POWER GENERATION CO. (PVT.) LTD.**

The subject matter has been referred by Collectorate of Customs Appraisal West to the Classification Committee for determination of correct classification of goods described as "Structures for boiler" imported for Thar Coal Block-I 2x660 MW Coal Fired Power Plant Project. The importer declared the goods under PCT heading 8402.9010 as parts of steam or other vapour generating boilers. During assessment, the referring Collectorate was of the view that the goods are structural steel components and are appropriately classifiable under PCT heading 7308.9090 as structures of iron or steel. The importer contested the view point of collectorate on the ground that the goods are indispensable auxiliary parts of the boiler and furnished catalogue literature in support of their claim.

02. The classification committee examined the case in details. Heading 84.02 covers steam or other vapour generating boilers and super-heated water boilers. The Explanatory Notes to heading 84.02 clarify that the heading includes boilers and, subject to the General Explanatory Note to Section XVI, also covers parts of boilers such as boiler bodies and bases, internal assemblies, steam domes, water tubes, caps, drums and similar components which are identifiable as parts of boilers. However, the same Explanatory Notes expressly state that metal tubes or pipes which have been bent or curved but not otherwise worked, presented unassembled, are not identifiable as parts of boilers and are to be classified in Section XV. This clearly establishes that not every steel component associated with a boiler qualifies as a "part" under PCT heading 84.02; the item must possess identifiable functional character as a component of the boiler itself.

03. On the other hand, PCT heading 73.08 covers structures and parts of structures of iron or steel. The Explanatory Notes to this heading explain that it includes complete or incomplete

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metal structures as well as parts of structures, characterized by the fact that they are prepared for use in structures and normally assembled at the site. The heading includes frameworks, columns, beams, lattice structures and similar fabricated structural elements. It excludes constructions clearly identifiable as machinery parts of Section XVI; however, general steel frameworks and structural supports remain within the scope of heading 73.08.

04. The catalogue and import documents reveal that the impugned goods consist of fabricated boiler steel structures forming the supporting framework of the boiler installation. These structures provide mechanical support and positioning for boiler components but do not themselves participate in steam generation, heat exchange or pressure containment. They function as structural supports analogous to steel frameworks used in industrial installations.

05. In terms of Note 1 to Section XVI and the General Explanatory Note to Section XVI, parts must be identifiable as suitable for use solely or principally with a particular machine and must contribute directly to the mechanical function of that machine. The steel structures under consideration do not form part of the pressure vessel, combustion chamber, steam circuit or heat exchange system of the boiler. Rather, they constitute supporting structural framework. The mere fact that a structure is specially designed for installation of a boiler does not alter its essential character as a steel structure.



06. Furthermore, Chapter 73 covers articles of iron or steel not more specifically covered elsewhere. Chapter 84, while covering boilers and machinery, does not absorb general structural steel frameworks unless they are integral functional components of the machine. The impugned goods do not answer the description of boiler bodies, drums, tubes, caps or internal assemblies mentioned in the Explanatory Notes to heading 84.02. Instead, they correspond to fabricated steel structures prepared for use in construction of industrial plant installations, squarely falling within heading 73.08.

07. The Committee has carefully considered the importer's contention that the structures are indispensable and auxiliary to the boiler. However, indispensability alone is not the determining criterion for classification under Chapter 84. Many structural items are necessary for installation or operation of machinery but retain their identity as structural goods. Classification is governed by objective characteristics and essential character of the goods as presented, not by their ultimate use in a specific project.

08. Applying Rule 1 of the General Rules for Interpretation, classification shall be determined according to the terms of the headings and relevant Section and Chapter Notes. The goods, as presented, are fabricated steel structural components prepared for assembly into a larger industrial framework. They do not possess the essential character of boiler parts as contemplated under heading 84.02. Consequently, resort to heading 8402.9010 is not warranted.

09. Accordingly, the Classification Committee holds that "Structure for Boiler" is correctly classifiable under PCT heading 7308.9090 as "Other structures and parts of structures of iron or steel."

10. However, components separately imported and clearly identifiable as functional parts of the boiler machinery, such as boiler hangers and supports which directly connect to and form part of the operational assembly of the boiler, may fall under PCT heading 8402.1000 subject to verification of their technical specifications and conformity with the Explanatory Notes to heading 84.02.

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 12/2002 dated 15.06.2002 and any appeal against this ruling shall only lie with the Federal Board of Revenue under Rule 2 of Pakistan Rules to the General Rules of Interpretation.

-Sd-

**(Ammara Durrani)**

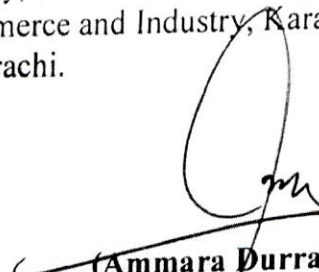
Additional Collector/

Secretary to the Classification Committee

**Copy for information to:**

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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.
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12. The Chief Collector of Customs (Baluchistan), Custom House, Quetta.
13. The Collector, Collectorate of Customs (Appraisalment-West), Karachi.
14. All Collectors / Directors of Customs.
15. M/s. Thar Coal Power Generation Co (Pvt) Limited, HUBCO-ThalNova Power Thar Private Ltd Block-II, Thar Coal Mine Fields 34 km from Islamkot District, TharParker.
16. The Karachi Chamber of Commerce & Industry, Karachi.
17. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
18. The Karachi Customs Agents Association, Karachi.
19. Notice Board.

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