



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



C-37/KAPE/DC/PCT/2026

Dated: 04-09-2026

PUBLIC NOTICE NO. 60/2026

Subject: DETERMINATION OF CUSTOMS CLASSIFICATION OF "CURING AND DRYING CHAMBER".

Brief Facts:

The Classification Centre has finalized the reference initiated by the Collectorate of Customs Appraisal, South Asia Pakistan Terminal (SAPT), Karachi vide letter bearing No. SI/Misc/KAPS/35/2026 dated 09-05-2026, regarding the determination of the correct classification of "Curing Chamber".

- i. Briefly, M/s. Exide Pakistan Ltd., A-44, Hill Street, Manghoopir Road, Malir Gadap Town, Karachi, filed Goods Declaration No. KAPS-HC-129470-27-01-2026 for clearance of consignment declared to contain "*Curing Chamber Electrical Heating type 40CBM inner Space, Control System, Simens HMI, MCGS, Steam Generator included Double Door*" under PCT heading 8419.3900 (CD @ 0%). The consignment was blocked by the Collectorate of Customs (Enforcement), Custom House, Karachi and ascertained that the goods are rightly classifiable under PCT heading 8419.8900 (CD @ 20%).
- ii. M/s. Franklin Law Associates, filed representation dated 18-02-2026, on behalf of M/s. Exide Pakistan Ltd., highlighting the following aspects:
 - a) The imported goods are industrial curing chambers used to expose materials to controlled heated air for removal of moisture and humidity. The industrial curing chambers are insulated thermal units fitted with heating elements, hot-air circulation systems, and humidity control mechanisms, and are primarily used for thermal drying and conditioning of battery plates.
 - b) The Explanatory Notes to Heading 84.19 cover chamber-type dryers operating through controlled heated-air circulation and that the subject curing chambers fall within this category. It was further contended that humidity control does not change the essential character of the equipment, as such control is commonly used in industrial drying machinery.
 - c) As per GIR-6, PCT 8419.3900 is the most specific classification for the goods, and that classification under residual PCT 8419.8990 is not justified.

- iii. The Collectorate of Customs (Enforcement), Custom House, Karachi, vide letter bearing No. SI/MISC/02/2026/(AC/DC)/LDP dated 04-03-2026 responded as following:

- a) The technical specifications of the imported "*Curing Chamber*" revealed that the equipment performs integrated curing and drying operations through controlled regulation of temperature, humidity, and air circulation. The machinery is capable of carrying out curing and drying either simultaneously or independently, and operates within specified temperature ranges with controlled accuracy. The system further incorporates steam and atomized water humidification mechanisms capable of maintaining humidity levels exceeding 95% during curing and below 15% during drying. In addition, the equipment is fitted with wet-bulb and dry-bulb sensors, PLC-based programmable controls

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with touch screen interface, multi-phase process programming features, circulating fans, and automated ventilation systems to ensure uniform environmental conditions throughout the curing process.

- b) The technical characteristics of the subject machinery demonstrate that its principal function is not limited to simple drying or removal of moisture. Rather, the equipment performs controlled thermal processing operations involving deliberate introduction and regulation of humidity during the curing stage, which distinguishes it from conventional dryers classifiable under PCT 8419.39.
- c) Relying upon the terms of Heading 84.19, the relevant WCO Harmonized System Explanatory Notes, and the General Interpretative Rules (GIR) 1 and 6, the Enforcement Collectorate concluded that classification under PCT 8419.3900 would only be appropriate where machinery is principally designed for drying alone. Since the subject equipment performs combined curing and drying functions through sophisticated temperature and humidity control systems, its functionality extends beyond that of conventional dryers. Accordingly, the Enforcement Collectorate is of the view that the subject "**Curing Chamber**" is more appropriately classifiable under the residual category "**Other machinery, plant or equipment**" of Heading 84.19, i.e., PCT 8419.8990, and that declaration under PCT 8419.3900 appears to be incorrect.
- iv. In order to resolve the classification dispute, the Collectorate of Customs Appraisement (SAPT), Karachi vide letter No. SI/MISC/KAPS/35/2026-VI dated 09-05-2026 forwarded the matter, along with catalogue, to the classification committee to determine as to whether the curing chamber is correctly classifiable under 8419.3900 or 8419.8990.

2. **Proceedings of Classification Committee:**

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- a) To determine the correct customs classification of subject goods, meeting of the Classification Committee was held on 11-06-2026 and the matter was discussed in detail. The meeting was attended by the representatives of the importer & the department. Both side reiterated their stances mentioned above.
 - b) The committee examined the stance of the importer & the department in the light of available catalogue, General Rules of Interpretation, Section XVI Notes, Chapter 84 Notes, Explanatory Notes to Heading 8419. As per provided catalogue, machine performs the following functions:
 - i. The catalogue describes the equipment as an industrial Curing Chamber designed to perform curing and drying operations under precisely controlled environmental conditions. It is capable of completing both curing and drying either in a single integrated cycle or independently, depending on production requirements. The machine's primary function is to maintain controlled temperature, humidity, and airflow to achieve uniform curing, moisture removal, and consistent product quality.
 - ii. The chamber is operated through a PLC-based automatic control system with a touchscreen interface, enabling operators to pre-program multiple process recipes and monitor the entire curing cycle. It continuously measures temperature and humidity using imported high-temperature-resistant sensors and automatically regulates heating, humidification, and ventilation according to the programmed parameters. The humidification system can operate through water atomization, steam injection, or a combination of both, while a three-dimensional air circulation system

driven by a high-capacity fan ensures uniform distribution of heat and humidity throughout the chamber, thereby maintaining consistent physical and chemical properties of the products.

- iii. Structurally, the chamber consists of a stainless-steel inner body, colour-coated steel outer body, and polyurethane thermal insulation, providing durability, corrosion resistance, and high thermal efficiency. According to the technical specifications, the chamber has an internal size of 3940 × 3500 × 2900 mm, a 17,000 m³/h air circulation capacity powered by an 11 kW circulation fan, and utilizes an indirect stainless-steel heat exchanger with 14 kW gas heating or 80 kW electric heating. It operates within a curing temperature range of 0–65°C (up to 95% RH) and a drying temperature range of up to 85°C (approximately 15% RH) with controlled accuracy. Overall, the equipment functions as an automated environmental processing chamber for controlled curing and drying rather than as a manufacturing machine.

c) The Classification Committee discussed the PCT Headings 8419.3900 & 8419.8990 and concluded as under:

- i. Classification is to be determined under GRI 1 according to the terms of the headings and the relevant Section and Chapter Notes, rather than solely by the commercial description assigned by the manufacturer. Although the catalogue describes the equipment as a "**Curing Chamber**," it expressly states that both "**curing and drying**" can be performed in the same chamber, either together or independently. The commercial name, therefore, is not conclusive; the machine's objective operating characteristics and principal function must determine its classification.
- ii. Heading 84.19 specifically covers machinery for the treatment of materials through a process involving a change in temperature and expressly includes "**dryers**." The catalogue confirms that the subject machine carries out a controlled drying process at temperatures ranging from approximately 0°C to 85°C, with relative humidity reduced to 15% or below. These operating parameters establish that the chamber is technically equipped to remove moisture from the battery plates through controlled heating, forced-air circulation and humidity regulation; features characteristic of industrial drying machinery covered by subheading 8419.39.
- iii. The machine incorporates an indirect stainless-steel heat exchanger, a circulating fan having an airflow capacity of approximately 17,000 m³/hour, temperature and humidity sensors, air inlets and outlets, and a PLC-based control system. These components collectively generate heated, uniformly circulated air and regulate moisture inside the chamber. The three-dimensional airflow system is particularly significant because its stated purpose is to keep the temperature and humidity uniform throughout the chamber, thereby ensuring consistent drying of all plates. The machine's construction and method of operation thus correspond more closely to an industrial hot-air dryer than to unspecified "other" heat-treatment machinery.
- iv. In terms of Note 3 to Section XVI, a composite machine designed to perform two or more complementary or alternative functions is to be

classified according to its principal function. Curing and drying are performed in the same enclosed chamber through the same integrated heating, ventilation, temperature-control and humidity-control system. The curing stage conditions the plates under controlled temperature and humidity, whereas the drying stage removes the retained moisture and produces plates suitable for the subsequent manufacturing process. Since drying constitutes a distinct, complete and commercially essential operation of the machine, and the machine possesses the objective characteristics of a dryer, its principal function may reasonably be regarded as drying for tariff purposes.

- v. The humidification arrangement does not disqualify the machine from classification as a dryer. According to the catalogue, atomized water and steam are introduced automatically according to the required temperature and process conditions. Such humidity control forms part of the programmed treatment cycle and enables the machine to regulate the moisture level before ultimately reducing it during the drying phase. Modern industrial dryers may incorporate humidity control and staged processing; classification does not require that every stage of the operating cycle involve continuous moisture removal.
- vi. The catalogue specifically provides a separate "drying" control range of up to 85°C and relative humidity of 15% or below, while the curing conditions are stated as approximately 65°C with relative humidity of 95% or above. The higher temperature and very low humidity specified for the drying phase show that the machine is deliberately engineered to evaporate and expel moisture. Moreover, the catalogue confirms that drying can be performed independently, demonstrating that it is not merely an incidental consequence of curing but a separately programmable and substantive function of the equipment.
- vii. At the subheading level, GRI 6 requires the competing subheadings to be compared according to their wording and the relevant Notes. PCT heading 8419.3900 specifically covers "other dryers," whereas PCT heading 8419.8990 is a residual provision for other machinery and equipment not more specifically covered elsewhere within Heading 84.19. Once the machine's principal function is established as drying, the specific dryer provision takes precedence over the residual "other machinery" provision. Resort to 8419.8990 would be appropriate only if the equipment could not objectively be identified as machinery whose principal function is drying.
- viii. Accordingly, notwithstanding the catalogue title "Curing Chamber," the technical specifications demonstrate that the imported machine performs an independently programmable industrial drying operation through controlled heating, high-volume forced-air circulation and reduction of relative humidity. Applying GRI 1, Section XVI Note 3 and GRI 6, the goods may appropriately be classified under PCT heading 8419.3900 as other dryers, rather than under the residual PCT heading 8419.8990.

Conclusion / Holding:

3. By application of GRI 1, 3(a) & 6, and Note 3 of Section XVI it is concluded that the "curing & drying chamber" is rightly classifiable under 8419.3900 of the Pakistan Customs Tariff.

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Applicability:

4. The classification determination is specific to the product whose details / specifications have been provided above. The ruling is based on documents and information submitted by the referring Department and shall stand cancelled if it is subsequently found that the same was obtained by providing incorrect, false, misleading, or incomplete information.

5. 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/-

(Muhammad Aftab)

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 with request to publish this ruling on FBR Website.
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 (Enforcement) Central, Custom House, Lahore.
11. The Chief Collector of Customs (North), Islamabad.
12. The Chief Collector of Customs (Khyber Pakhtunkhwa), Custom House, Peshawar.
13. The Chief Collector of Customs (Baluchistan), Custom House, Quetta.
14. The Director, Directorate of Customs (Valuation), 7th Floor Custom House, Karachi.
15. The Collector of Customs Appraisalment, South Asia Pakistan Terminal (SAPT), Karachi.
16. The Collector of Customs (Enforcement), 6th Floor Customs House, Karachi.
17. The Collector, Collectorate of Customs Appraisalment (West/PMBQ/East/SAPT), Members Classification Committee Custom House, Karachi.
18. All Collectors / Directors of Customs.
19. The Karachi Chamber of Commerce & Industry, Karachi.
20. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
21. The Karachi Customs Agents Association, Karachi.
22. M/s Exide Pakistan Ltd, A - 44, Hill Street, Manghoopir Road, Malir Gadap Town, Karachi.
23. M/s. Franklin Law Associates, 1st Floor Plot No.4-C, Lane No. 3, Phase 8, Zulfiqar & Al-Murtaza Commercial, DHA, Karachi.
24. Notice Board.

(Muhammad Aftab)

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