

Circular No. 23/2024-Customs

F.No. 521/01/2023-STO(TU)
Government of India
Ministry of Finance, Department of Revenue
Central Board of Indirect Taxes & Customs
(Tariff Unit)

North Block, New Delhi.
Dated: 14.11.2024

To

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs
(Preventive)
All Principal Chief Commissioners/Chief Commissioners of Customs & Central Tax
All Principal Commissioners/Commissioners of Customs/Customs (Preventive)
All Principal Director Generals/ Director Generals under CBIC

Subject: Classification of Clear Float Glass – reg.

Madam/Sir,

The Board is in receipt of several references regarding the classification of the goods referred as Clear Float Glass having a tin layer on one side.

2. The issue raised was whether the presence of a tin layer on one side of the float glass be treated as the absorbent, reflective layer. The objection stated that the Float Glass having just a tin layer on one side can't be treated as a float glass having any absorbent layer and therefore is classifiable under CTH 70052990 instead of CTH 70051090 because the tin layer is existent by default on all glass manufactured through float glass process.

3. For the ease of reference, following from the First Schedule to Customs Tariff Act, 1975 is reproduced below:

- a. Heading 7005 of First Schedule to the Customs Tariff Act, 1975 covers '*Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked*' and has several entries, of which relevant ones are reproduced below:

7005 10 - non-wired glass, having an absorbent, reflecting or non-reflecting layer:

7005 10 10 --- Tinted

7005 10 90 --- Other

- Other non-wired glass:

7005 21 -- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:

.....
7005 29 -- Other:

7005 29 10 --- Tinted

7005 29 90 --- Other

7005 30 - Wired glass:

.....

(b) Further, as per Chapter Note 2.(c) to Chapter 70, *For the purposes of headings 7003, 7004 and 7005, the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass."*

4. The issue has been examined in consultation with CSIR-Central Glass & Ceramic Research Institute, Kolkata. On examination, it is understood that due to the manufacturing process (Pilkington process), the final product clear float glass, has always a tin layer on one side by default due to floating of glass on the molten tin to achieve a flat, smooth surface. Getting 'tin layer' on the one side of the glass by default does not mean that it satisfies the condition under Note 2(C) of Chapter 70, that "the expression absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for e.g. metal oxide)".

5. In view of the above, it is clarified that the clear float glass which is not wired, not coloured, not reflective and not tinted and has only a tin layer on one side and there is no other metal oxide layer on it, will be said to be having no absorbent layer; therefore, will be correctly classified under tariff item 7005 29 90.

6. Difficulty, if any, in the implementation of this Circular may please be brought to the notice of Board.

The Hindi version follows.

Yours faithfully,



(Jitender Singh)
STO (Tariff Unit)