OFFICE OF THE CENTRAL PUBLIC INFORMATION OFFICER
DIRECTORATE GENERAL OF VALUATION
7th FLOOR, ANNEXE BUILDING, NEW CUSTOM HOUSE,
BALLARD ESTATE, MUMBAI – 400 001

F.No. DG-VAL-MUMBAI DGVAL/CONF/RTI/APP/9/2026-POLICY

आदेश की तारीख / Date of order: As e-signed.

जारी करने की तिथि / Date of issue: As e-signed.

Addressee: सेवा मे / To,

प्रस्तावना /PREAMBLE

1. इस आदेश की एक प्रति उस व्यक्ति को नि: शुल्क प्रदान की जाती है जिसे यह जारी किया गया है।

1. A copy of this order is provided free of cost to the person to whom it is issued.

2. इस आदेश के विरुद्ध श्री प्रशांत कुमार सिन्हा, अपर आयुक्त, प्रथम अपीलीय प्राधिकारी, मूल्यांकन महानिदेशालय, 7 वीं मंजिल, एनेक्सी, न्यू कस्टम हाउस, बल्लार्ड एस्टेट, मुंबई -400001 के पास अपील की जा सकती है। (दूरभाष सं. 22- 22634521)

2. An appeal against this order shall lie with Shri Prashant Kumar Sinha, Additional Commissioner, the First Appellate Authority, Directorate General of Valuation, 7th Floor, Annexe Building, New Custom House, Ballard Estate, Mumbai-400001 (Tel. No.022-22634521).

3. सूचना का अधिकार अधिनियम, 2005 के प्रावधान के अनुसार इस पत्र की प्राप्ति की तारीख से 30 दिनों के भीतर अपील दायर की जानी चाहिए ।

3. The Appeal must be filed within 30 days from the date of receipt of this letter as provided in Right to Information Act, 2005.

4. अपील अपीलीय प्राधिकारी को व्यक्तिगत रूप से या इस उद्देश्य के लिए नामित अधिकारियों के माध्यम से या पंजीकृत डाक द्वारा या ऑनलाइन आरटीआई पोर्टल के माध्यम से प्रस्तुत की जा सकती है।

4. Appeal may be submitted to the Appellate Authority in person or through the officers nominated for this purpose or by registered post or through online RTI portal.

Sub: RTI Registration No. DGVAL/R/X/26/00002 dated 03.06.2026 filed by

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An online RTI request application bearing Registration No. DGVAL/R/X/26/00002 dated 03.06.2026 filed by SO, near seeking information under the Right to Information Act, 2005, was transferred to this office by CBIC.

(ii). The information sought by RTI applicant is as under:

Under Section 6(1) of the Right to Information Act 2005 the applicant seeks the following specific information from the concerned Public Authority

1 Official Authoritative Classification of Motorcycle Drive Chain

What is the official and authoritative HSN Customs Tariff classification code for a motorcycle drive chain roller chain made of iron or steel as per the CBIC Customs Tariff Act 1975 Please specify whether it is classifiable under HSN 7315 1110 or HSN 8714 1090 with reasons

2 Application of Section XV Note 1f

Whether Section XV Note 1f of the Customs Tariff Act 1975 First Schedule operates to exclude motorcycle drive chains from the scope of Chapter 73 HSN 7315 as they are parts of motorcycles falling under Chapter 87 Section XVII Please provide the official position of CBIC on this question

3 Circulars Instructions and Trade Notices

Please provide copies of all circulars instructions clarifications trade notices or office memoranda issued by CBIC the Directorate General of Valuation and Tariff Classification or any other wing of the Ministry of Finance regarding the classification of motorcycle chains drive chains or roller chains used in two wheelers whether under HSN 7315 or HSN 8714 from the period 01012010 to date

4 Advance Rulings Classification Rulings

Please provide details copies of any Advance Rulings Classification Rulings or Customs Tariff Rulings under Section 28I 28J of the Customs Act 1962 or under CGST IGST Acts dealing with motorcycle chains drive chains or roller chains for two wheelers including the product description ruling authority ruling number date and the HSN code determined therein

5 Customs Duty GST Rate Implications

What is the applicable Basic Customs Duty BCD IGST and total import duty for motorcycle drive chains classified under HSN 7315 1110 versus HSN 8714 1090 Please confirm the GST rate and HSN under the GST Tariff applicable to such goods when supplied domestically

6 Past Audit Adjudication Orders on Classification

Are there any adjudication orders showcause notices audit observations or demand notices issued by Customs or GST authorities concerning the classification of motorcycle drive chains If yes please provide copies or summary details party name may be redacted as per Section 8 of the RTI Act

7 Policy Trade Practice for Chapter 87 Parts vs Chapter 73

What is the departmental policy standing instruction for resolving conflicts between a material based classification Chapter 73 Iron and Steel and a function use based classification Chapter 87 Motor Vehicle Parts for an article that is made of iron steel but exclusively used as a motorcycle component Please reference any Departmental Circular or CBIC Instruction in this regard

(iii). The subject RTI application was transferred to this office by the Central Board of Indirect Taxes and Customs (CBIC) for providing information with respect to **point no 3 above only**.

Reply:

The applicant may treat 'NIL' as the reply to **point no. 3 above** since this office i.e. Directorate General of Valuation has not issued any clarification, trade notices or office memorandum regarding the classification of motorcycle chains drive chains or roller chains.

4. In view of the above, the subject RTI application filed by

stands disposed of accordingly.

Yours faithfully

Digitally signed by
Yogesh Kumar
Date: 19-06-2026
14:06:50

(Yogesh Kumar)
Assistant Commissioner & CPIO