सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण
Customs Authority for Advance Rulings
नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई - ४०० ००१
New Custom House, Ballard Estate, Mumbai - 400 001
E-MAIL: cus-advrulings.mum@gov.in

F.No. CAAR/CUS/APPL/150/2025 - O/o Commr-CAAR-Mumbai **दिनांक**/Date: 26.11 .2025

Ruling No. & date	CAAR/Mum/ARC/115/2025-26 dated 26.11.2025
Issued by	Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	M/s. Weiss Technik India Private Limited Legend-Gold Leaf Premises 3/A, 3rd Floor No: 3-4-559 to 566, Narayanaguda, Hyderabad, Telangana-500 029 {Email: satheesh.balasubramanian@weiss-technik.com}
Concerned Commissionerate	The Commissioner of Customs, NS-V, JNCH, Tal- Uran, Dist.-Raigadh, Nhava Shava Maharashtra-400 707. (Email: commr-ns5@gov.in)

ध्यान दीजिए/ N.B.:

1. सीमा शुल्क अधिनियम, 1962 की धारा 28I की उप-धारा (2) के तहत किए गए इस आदेश की एक प्रति संबंधित को निःशुल्क प्रदान की जाती है।
   A copy of this order made under sub-section (2) of Section 28-I of the Customs Act, 1962 is granted to the concerned free of charge.
2. इस अग्रिम विनिर्णय आदेश के खिलाफ कोई भी अपील ऐसे निर्णय या आदेश के संचार की तारीख से 60 दिनों के भीतर संबंधित क्षेत्राधिकार के उच्च न्यायालय के समक्ष की जाएगी।
   Any appeal against this Advance Ruling order shall lie before the **High Court of concerned jurisdiction**, within 60 days from the date of the communication of such ruling or order.
3. धारा 28-I के तहत प्राधिकरण द्वारा सुनाया गया अग्रिम विनिर्णय तीन साल तक या कानून या तथ्यों में बदलाव होने तक, जिसके आधार पर अग्रिम विनिर्णय सुनाया गया है, वैध रहेगा, जो भी पहले हो।

The advance ruling pronounced by the Authority under Section 28 - I shall remain valid for three years or till there is a change in law or facts on the basis of which the advance ruling has been pronounced, whichever is earlier.

4. जहां प्राधिकरण को पता चलता है कि आवेदक द्वारा अग्रिम विनिर्णय धोखाधड़ी या तथ्यों की गलत बयानी द्वारा प्राप्त किया गया था, उसे शुरू से ही अमान्य घोषित कर दिया जाएगा।

Where the Authority finds that the advance ruling was obtained by the applicant by fraud or misrepresentation of facts, the same shall be declared void *ab initio*.

अग्रिम विनिर्णय / Advance Ruling

M/s. Weiss Technik India Private Limited (having IEC No. 0911015515) and hereinafter referred to as 'the applicant', in short) filed an application (CAAR-1) for advance ruling before the Customs Authority for Advance Rulings, Mumbai (CAAR in short). The said application was received in the secretariat of the CAAR, Mumbai on 11.08.2025 along with enclosures in terms of Section 28H (1) of the Customs Act, 1962 (hereinafter referred to as the 'Act' also). The applicant is seeking advance ruling on the issue of classification of Climatic Test Chamber under CTI 90278990 (Other) of the First Schedule of the Customs Tariff Act, 1975 or otherwise.

2. The Applicant vide their application has submitted as follows:

2.1 M/s. Weiss Technik India Private Limited (hereinafter referred to as the "Applicant") is a Private Limited Company duly incorporated under the provisions of the Companies Act, 1956, having its registered office at Legend-Gold Leaf Premises 3/A,3rd Floor No: 3-4-559 to 566, Narayanaguda, Hyderabad, Telangana 500 029.

2.2 The Applicant is a subsidiary of Weiss Umwelttechnik GmbH, a leading German manufacturer of a wide range of equipment/products in the fields of environmental simulation, heating technology, and plant growth chambers.

2.3 The Applicant specializes in the sales, training, and service of the equipment manufactured by its parent company to various industries, including automotive, electronics, pharmaceuticals. These equipments are manufactured outside India and are regularly imported by the Applicant for domestic trading and training purposes.

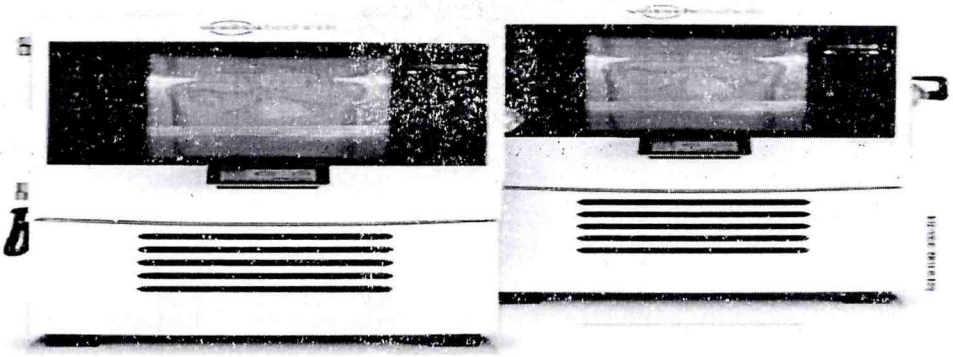
Import of Temperature Test Chambers:

2.4 The Applicant has been importing 'Temperature Test Chambers', and classifying the same under Heading 84.79 of the Customs Tariff as *'Machines and mechanical appliances having individual functions not specified or included elsewhere in this chapter'*.

About the product in question:

2.5 Temperature Test Chambers are specialized equipment used to simulate various environmental conditions to test the durability, performance, and reliability of products. These chambers control temperature and/or other environmental factors to replicate conditions such as extreme heat, cold. They are essential in industries like automotive, electronics, aerospace, and pharmaceuticals, where products must withstand diverse

temperatures. Illustrative image of a Temperature Test Chamber is as below:



2.6 Applicant's parent company manufactures various models and series of 'Temperature Test Chambers. Primarily, all these different models and series of ' Temperature Test Chambers' use the same mechanism of controlling temperature for analysing a media/specimen.

2.7 However, in certain models and series, additional features like intense vibrational force are also present. The additional features are used to ensure precise simulation for testing certain specific products. For instance, for testing of products belonging to automotive and aerospace sectors which are exposed to intense vibrational forces, testing based only on temperature variations is not sufficient and for precise simulation, using vibrational force is also required. This allows to investigate stress limits of a particular product in advance to ensure safe driving and flying operations.

2.8 Therefore, all the models/series of the 'Temperature Test Chambers' necessarily have temperature control features and may have additional features for ensuring precise simulation. The following table provides details of all models that are part of the present application:

Sr. No.	Model Name	Control Feature	Additional feature	Product Catalogue
1.	**TempEvent**	Temperature	-	**Exhibit – 2A**
2.	**LabEvent (T Series)**	Temperature	-	**Exhibit – 2B**
3.	**ShakeEvent (T Series)**	Temperature	Vibration test	**Exhibit – 2C**
4.	**ShockEvent**	Temperature	-	**Exhibit – 2D**
5.	**HeatEvent**	Temperature	-	**Exhibit – 2E**
6.	**LabOven**	Temperature	-	**Exhibit – 2F**
7.	**ClimeEvent – Walk-in Chambers**	Temperature	-	**Exhibit – 2G**
8.	**Weisstechnik PRO**	Temperature	-	**Exhibit – 2H**
9.	**Weisstechnik ESS**	Temperature	-	

10.	**ClimeEco (E Series)**	Temperature	-	
11.	**EXCAL²**	Temperature	-	**Exhibit – 2I**
12.	**WINCAL**	Temperature	-	**Exhibit – 2J**

Process Flow Chart on usage of Climatic Test Chambers:

2.9 The following flow chart provides detailed analysis on the usage and functions of the Climatic Test Chambers:

Test Preparation

- Specimen Placement: The product or material to be tested is placed inside the Temperature Test Chamber.
- Program Configuration: Using the WEB Season® interface or SIMPATI® software or the permanently mounted TFT Screen, test parameters such as temperature ranges, and duration are set.

⇩

Environmental Simulation

- Temperature Control: The Temperature Test Chamber has a heating and cooling system that can simulate temperatures ranging from -70°C to +180°C, with rapid change rates up to 25 K/min, depending on the model. In certain high-end temperature testing chambers, temperature even ranges from +50°C to +300 °C.
- Airflow Management: A unique ceiling and floor design facilitates uniform air distribution, ensuring thermal homogeneity within the chamber.

⇩

Monitoring and Data Acquisition

- Sensor Feedback: High-precision **psychrometric sensors** available in some of the test chambers continuously monitor temperature.
- Data Logging: All environmental data is recorded in real-time, allowing for detailed analysis during and post-testing.
- Viewing Window: Five-pane heated glass window prevents fogging, allowing clear observation of the specimen during tests.

⇩

Post-Test Analysis

- Data Export: Test data can be exported in various formats for further analysis.
- Graphical Representation: SIMPATI® software offers graphical tools / statistical data to visualize temperature trends in the chamber and its impact on the temperature of the specimen during the process of testing.
- Visual Representation: The physical changes to the specimen are also identified and analysed to test the behaviour of a specimen under specific thermal conditions.
- Report Generation: Comprehensive reports can be generated, detailing test conditions, durations, and any anomalies encountered. Basis the visual and graphical representation, several physical properties are typically checked to evaluate the specimen's performance and durability.

Analysed Physical Properties

- Dimensional Stability: Checking for any changes in the dimensions of the specimen, such as expansion, contraction, or warping.
- Mechanical Strength: Assessing the tensile, compressive, and flexural strength to determine if the specimen can withstand mechanical stresses.
- Surface Integrity: Inspecting for any surface defects like cracks, blisters, or delamination.
- Thermal Properties: Evaluating the specimen's ability to withstand temperature variations, including thermal expansion and conductivity.
- Electrical Properties: For electronic components, checking properties like insulation resistance, dielectric strength, and conductivity.
- Optical Properties: For materials like plastics and coatings, assessing changes in color, transparency, and gloss.
- Weight Changes: Measuring any changes in weight, which can indicate material loss or absorption.
- Fatigue and Wear: Evaluating the specimen's resistance to repeated stress and wear over time

2.10 In view of the above, it is correct to state that the Temperature Test Chambers are devices/equipment designed for conducting physical analysis of products under various thermal conditions.

Applicant's interpretation of Law/Facts

3.1 The Applicant submits that "Temperature Test Chambers are classifiable under Heading 90.27, specifically Tariff Item 9027 89 90 of the Customs Tariff as "*Instrument and apparatus for physical analysis: Other: Other*".

3.2 Heading 90.27 covers '***Instruments and apparatus for physical or chemical analysis*** *(for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus);* ***instruments and apparatus for measuring or checking*** *viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes*'.

Tariff Item	INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (FOR EXAMPLE, POLARIMETERS, REFRACTOMETERS, SPECTROMETERS, GAS OR SMOKE ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR THE LIKE: INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, SOUND OR LIGHT (INCLUDING EXPOSURE METERS); MICROTOMES	
902789	--	Other:
90278910	---	Viscometres
90278920	---	Calorimetres
90278930	---	Instruments and apparatus for measuring the surface or interfacial tension of liquids
90278990	---	Other

3.3 The Applicant submits that the most important parameter to determine whether a product falls under Heading 90.27 is whether the product performs the function of physical analysis.

3.4 The words "physical analysis" is neither defined in the Customs Tariff nor in the Explanatory Notes to the Harmonised System of Nomenclature (hereinafter referred to as "HSN").

3.5 Reliance is placed on decision of the U.S. Court of International Trade in **Pharmacia Fine Chemicals, Inc. Vs. United States -9 CTT 438, 441 (1985)**, wherein it was held that the phrase "*instruments and apparatus for physical and chemical analysis*" describes articles that are chiefly used to perform or facilitate physical or chemical determination of the quantity, **qualities**, or composition of a substance.

3.6 The 'Temperature Test Chambers are apparatus that perform physical analysis of a particular specimen to identify the quality of the specimen and whether it can withstand different thermal conditions across the globe. First and foremost, the Temperature Test Chambers carry out testing of a specimen in a specified thermal condition using environment simulation methodology (i.e., *testing the specimen in a controlled*

condition by setting temperature levels). Thereafter, the apparatus using the data collected by various sensors (*including high-precision psychrometric sensors*) offers graphical/statistical data to visualize temperature trends in the chamber and its impact on the temperature of the specimen during the process of testing. For generating the graphical/statistical data, the 'Temperature Test Chambers' uses SIMPATI® software.

3.7 Further, the viewing window on the 'Temperature Test Chambers' allows the person conducting the test to identify and analyse the behaviour of the specimen under specific conditions. In other words, the viewing window enables the person conducting the test to analyse expansion or contraction of the specimen at a particular thermal level.

3.8 Further, the classification of "Temperature Test Chambers' under Chapter 90 of the Customs Tariff is also supported by the HSN to Chapter 90.

3.9 In the HSN, the General Note (I) to Chapter 90 specifically provides that this Chapter *inter alia* covers instruments and apparatus "*for scientific purposes (laboratory research work, analysis, astronomy, etc.), for specialised technical or industrial purposes (measuring or checking, observation, etc.) or for medical purposes*". Furthermore, the General Note (1) to Chapter 90 also specifically states that this chapter includes in particular "*machines, instruments and appliances for testing materials*".

3.10 The 'Temperature Test Chambers manufactured by the parent company of the Applicant are used for testing of products manufactured by various sectors including the automotive, electronics, pharmaceuticals. All these specified industries use the product in question to ensure that the automotive products, electronics equipment, medicines, medical equipment, etc. manufactured by them are fit for use in different thermal conditions and to meet the global testing standards like International Electro technical Commission, Joint Services Specification, Military Standard, International Organisation for Standardization, etc.

3.11 At this juncture, reliance is placed on the decision of Hon'ble CESTAT. Bangalore in **VDO India Vs. CC-2005 (186) ELT 408** wherein it was held that "Climatic Test Cabinet System that are equipment used to test function of certain products during temperature variations are correctly classifiable under sub-Heading 9027.80. Relevant portion of the decision is reproduced below:

> "…..
> *No doubt the apparatus or instruments indicated in CH 9027 measure certain parameters. As per HSN Explanatory Notes, even electronic smoke detectors and fire damp detectors etc., are classifiable under this heading. In those cases, also there may not be the measurement of any parameter. In the present case, the equipment is used to test the function of the products manufactured by VDO during temperature variations. At certain temperatures, the products may not function and even may break down. This can be seen visually.* ***A perusal of the technical literature indicates that the equipment can be adjusted for different temperatures. In fact, the temperature range is from -70°C to 130°C. It would***

definitely be possible to find out at what temperature the material breaks down. Hence in our view, this is an apparatus for physical analysis and it would definitely indicate the temperature at which the product breaks down. Otherwise, the climate test cabinet system will have no use. Under these circumstances, the classification of item under 9027.80 appears to be correct. The insistence that apparatus should measure some parameters is not a proper ground to reject the classification under 9027.80. Revenue's contention that the item being an electrical one should be classified under 8543.89 does not appear to be correct. *in view of our above findings, we allow the appeal of M/s. VDO and reject the Revenue's appeal."*

….. (Emphasis supplied)

3.12 Globally also, similar products have been classified under Heading 90.27. Pertinently, the European Union's Binding Tariff Information (BTI) Ruling on classification of Environment Simulation Chambers manufactured by Applicant's parent company also specify that the Chambers simulating environment using temperature and humidity control are classifiable under Heading 90.27 as "apparatus for physical examination".

3.13 In view of the above, the Applicant submits that Temperature Test Chambers are correctly classifiable under Heading 90.27 of the Customs Tariff.

3.14 Furthermore, it is pertinent to note that the High-precision Psychrometric Sensors that are fitted in the Temperature Test Chambers are also specifically covered in the Chapter 90. Heading 90.25 of the Customs Tariff reads as follows "*Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments*".

3.15 Since psychrometer, which is one of the components of Temperature Test Chambers, is specifically classifiable under Chapter 90, the Temperature Test Chambers are also correctly classifiable under Heading 90.27 as they perform the function of complete physical analysis of a given media/specimen.

3.16 Lastly, the Applicant submits that all the Temperature Test Chambers have the feature of controlling the temperature. However, based on the specific testing requirement for a particular product and to ensure precise environmental simulation, the Climatic Test Chamber may also have additional features like *Vibration Testing, etc.*

3.17 Since all the Temperature Test Chambers necessarily have the temperature controlling feature and essentially perform the function of physical analysing products, the Temperature Test Chambers with additional features are also correctly classifiable under Tariff Item 9027 89 90 of the Customs Tariff.

Port of Import and reply from concerned jurisdictional Commissionerate

4.1 The applicant in their CAAR-1 indicated that they intend to import the subject goods i.e. Temperature Test Chamber at the jurisdiction of Office of the Commissioner of

Customs, NS-V. JNCH. The application was forwarded to the Office of the concerned Commissionerate for their comments on 15.09.2025, 01.10.2025 & 31.10.2025.

However, this office has not received any comments/response in this matter till now.

Details of Hearing

5.1 A personal hearing in this matter was held on 07.11.2025. Ms. Madhura Khandekar and Shri Nayan Singhal, Advocates appeared for Personal hearing vide online mode. They reiterated the submission made in the application that the subject goods are Test chambers for Temperature to test durability, performance and reliability of specimen/product. They submitted that the said goods merit classification under CTH 90278990. They also submitted an index of case laws in support of their contention.

Nobody appeared for Personal Hearing from the department side.

Additional submission

6.1 The applicant vide their email dated 07.11.2025 has submitted the additional submissions as follows:

6.2 **The HSN Explanatory Notes to Chapter 90** covers instruments and apparatus used *inter alia* for scientific/industrial/technical purposes for measuring, checking or ***visually observing the behavioural changes on a particular product***. The relevant portion is reproduced below:

GENERAL

(I) GENERAL CONTENT AND ARRANGEMENT OF THE CHAPTER This Chapter covers a wide variety of instruments and apparatus which are, as a rule, characterised by their high finish and high precision. Most of them are used mainly for scientific purposes (laboratory research work, analysis, astronomy, etc.), for specialised technical or industrial purposes (measuring or checking, observation, etc.) or for medical purposes.

6.3 **Explanatory Notes to the Combined Nomenclature of the European Union** specifically provides that sub Heading 9027 80 99 includes climatic testing cupboards/chambers wherein specimen are exposed to environmental conditions *(specific temperature and humidity conditions)* to test their service life, insulation, etc. Relevant EU Explanatory Note is provided at page 19 – 21 of the Compilation and snapshot of the relevant portion is reproduced below:

90278099: Orther

This subheading includes climatic testing cupboards equipped with a pressure chamber, an electric heater, an air humidifier and an electric unit, in which electronic components are exposed to specific pressure, temperature and humidity conditions, simulating the influences and en-

vironmental conditions occurring in their subsequent use , in order to test their service life, insulation, etc.

6.4 The subject goods in question also perform the identical function of testing and analysing specimen under set temperature and humidity conditions. Therefore, merit classification under Heading 9027 as clear from the above EU Explanatory Notes.

6.5 On a combined reading of the **Brussels Tariff Nomenclature for classification of goods in Customs Tariff – 1976** and **Compendium of Classification Opinions – Customs Cooperation council – 1976**, it clearly appears that cabinets that test the behaviour of materials using rapid variations in temperature, humidity are classifiable as ***'instruments and apparatus for physical analysis'***. Brussels Tariff Nomenclature for classification and Compendium of Classification Opinions are provided at page 21A – 21H of the Compilation and snapshot of the relevant portions are reproduced below:

90.25	871.4	**Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters); microtomes.**

90.25	1.	**Cabinets for testing the behaviour of materials and apparatus by** reference to temperature, humidity and certain rays (infra-red and ultra-violet) and of rapid variations in these factors, consisting of (i) a chamber in which the material or apparatus to be tested is placed, (ii) various cooling, heating, blowing, humidifying and drying devices, and (iii) appliances for generating infra-red and ultra-violet rays.

6.6 Lastly, reliance is placed on the BTI Ruling concerning classification of the identical goods in an application filed by Applicant's parent company, wherein it was held that since the subject goods are used to test the behaviour (visually) of a sample under specific climate, the said goods are correctly classifiable under Heading 90.27 as apparatus for physical analysis. The BTI Ruling along with its English translation is provided at page 24 – 28 of the Compilation.

6.7 The above decision and the Advisory Opinion of BTN (predecessor to HSN) and the EU Combined Nomenclature suggest that the testing of physical parameters of the specimen by the climatic chambers for visual observation is a good enough criterion for the purposes of classifying them under Heading 90.27. Globally, the classification of the subject goods is also aligned at the six-digit tariff level. Hence, it is submitted that Climate Test Chambers are correctly classifiable under Tariff Item 9027 89 90 of the Customs Tariff.

Discussion and findings

7.1 I have carefully considered all the materials placed before me in respect of the subject goods. I have also examined the submissions made by the applicant during the personal hearing as well as the additional written submissions. Accordingly, I proceed to pronounce my ruling on the basis of the information available on record and within the framework of the applicable legal provisions.

7.2 At the outset, I find that the issue raised in the question in the Form CAAR-1 is squarely covered under Section 28H (2) of the Customs Act, 1962, being a matter related to classification of goods under the provisions of this Act.

7.3 Before deciding the issue, let me deliberate on the legal framework prescribed in Customs Tariff Act, 1975, Chapter/ Section notes along with HSN explanatory notes. As per Rule 1 of GRI, the titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes.

7.4 The Applicant has submitted that Temperature Test Chambers are specialized equipment used to simulate various environmental conditions to test the durability, performance, and reliability of products. These chambers control temperature and/or other environmental factors to replicate conditions such as extreme heat and cold. They are essential in industries like automotive, electronics, aerospace, and pharmaceuticals, where products must withstand diverse temperatures.

7.5 Accordingly, while all the Temperature Test Chambers have the feature of testing the endurance of temperature. However, based on the specific testing requirement for a particular product and to ensure precise environmental simulation, the Temperature Test Chamber may also have additional features like *Vibration Testing, etc.*

7.6 Based on the submissions made by the Applicant, it is understood that the goods under consideration—namely, the Temperature Test Chamber is a specialized equipment used to artificially create and control different environmental conditions such as temperature, light, vibration, or even pressure, so that products, materials, or components can be tested for durability, reliability, and performance under those conditions.

It is noted that physical analysis means examining or testing a substance, material, or product based on its physical properties – that is, properties which can be observed, measured, or tested without changing its chemical composition.

A climatic chamber does not change the chemical composition of the sample, but it exposes the material to controlled environmental stresses (heat, cold, moisture, etc.) to measure physical responses such as expansion, contraction, warping, cracking, or strength loss.

Accordingly, a Temperature test chamber is used for the physical analysis of durability, performance and reliability of the product, material or component.

7.7 I note that the Chapter Tariff Heading 9027 covers "*instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.*". The relevant portion of CTH 9027 is reproduced below for ease of reference:

Subheading/ Tariff Item	**Dash**	**Description**
9027	-	Instruments and apparatus for **physical** or chemical analysis (for example, Polari meters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes
9027 10 00	-	Gas or smoke analysis apparatus
9027 20 00	-	Chromatographs and electrophoresis instruments
9027 30	-	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR):
9027 50	-	Other instruments and apparatus using optical radiations (UV, visible, IR):
	-	Other instruments and apparatus:
9027 89	--	Other:
9027 89 10	---	Viscometres
9027 89 20	---	Calorimetres
9027 89 30	---	Instruments and apparatus for measuring the surface or interfacial tension of liquids
9027 89 90	---	**Other**

7.8 It is noted that the Heading 9027 covers **instruments and apparatus for physical or chemical analysis**, including:

- Devices that test **physical properties** (viscosity, porosity, expansion, surface tension, etc.).

- Devices that measure or check **quantities of heat, sound, or light**.

  A key point is that the heading is **not limited to small analytical instruments**; it also includes apparatus designed to **analyse or measure the physical properties of materials or products.**

  Further the General Note 1 to the HSN Explanatory Note provides the Content and the arrangement of the Chapter 90 which specifies to cover a wide variety of instruments and apparatus. They are used mainly for specific purposes (laboratory research work, **analysis**, astronomy etc.) for specialised technical or industrial purposes (**measuring or checking**, **observation** etc.) or for medical purposes.

7.9 In the present case, the 'Temperature Test Chambers' are apparatus that perform physical analysis of a particular specimen to identify the quality of the specimen and whether it can withstand different thermal conditions across the globe. First and foremost, the Temperature Test Chambers carry out testing of a specimen in a specified thermal condition using environment simulation methodology *(i.e., testing the specimen in a controlled condition by setting temperature levels)*. Thereafter, the apparatus using the data collected by various sensors *(including high-precision psychrometric sensors)* offers graphical / statistical data to visualize temperature trends in the chamber and its impact on the temperature of the specimen during the process of testing. For generating the graphical / statistical data, the 'Temperature Test Chambers' uses SIMPATI® software. Further, the viewing window on the 'Temperature Test Chambers' allows the person conducting the test to identify and analyse the behaviour of the specimen under specific conditions. In other words, the viewing window enables the person conducting the test to analyse expansion or contraction of the specimen at a particular thermal level. In this manner, the Temperature Test Chamber provides a reliable means of assessing durability, performance and reliability of products, thereby serving as **an apparatus for physical analysis.**

7.10 Based on the technical data and supporting documentation submitted by the applicant, it is evident that the Temperature Test Chamber qualifies as an apparatus for physical analysis. Heading 9027 of the First Schedule to the Customs Tariff Act, 1975, specifically covers instruments and apparatus for physical or chemical analysis. Accordingly, in terms of General Interpretative Rule 1 (GIR 1) read with the HSN Explanatory Notes, the subject goods, namely Temperature Test Chambers, merit classification under Heading 9027. Since there is no specific sub-heading for such goods under Heading 9027, they are appropriately classifiable under the residual entry i.e., 9027 89 90 (*Other*) of the First Schedule to the Customs Tariff Act, 1975.

7.11 I also place reliance on the decision of the Hon'ble CESTAT, Bangalore in ***VDO India Vs. CC* – 2005 (186) ELT 408**, wherein it was categorically held that "Climatic Test Cabinet Systems, which are equipment used to test the function of certain products during temperature variations, are correctly classifiable under sub-heading 9027.80."

The Tribunal, while dealing with the classification issue, observed that although instruments or apparatus under Heading 9027 generally measure certain parameters, the scope of the heading is wider, as explained in the HSN Explanatory Notes. It was noted that even items such as electronic smoke detectors and fire damp detectors, which may not directly measure parameters, are classifiable under Heading 9027. I further observed that the EU Explanatory note, however, having reference value, only categorically provide the arrangement of the product under CTH 9027 with description 'Climatic Testing Cupboards'.

8. In view of the above facts and circumstances of the case, I am of the considered view that the product in question namely, Temperature Test Chamber, merit classification under CTH 9027 (*Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes*), more specifically under CTI 90278990 (*Other*) of the First Schedule of the Custom Tariff Act, 1975.

9. I rule accordingly.

26/11/25

(Prabhat K. Rameshwaram)
Customs Authority for Advance Rulings,
Mumbai.

F. No. CAAR/CUS/APPL/150/2025-O/o Commr-CAAR-Mumbai **Dated: 26-11-2025**

This copy is certified to be a true copy of the ruling and is sent to:

1. M/s. Weiss Technik India Private Limited
   Legend-Gold Leaf Premises 3/A, 3rd Floor No: 3-4-559 to 566,
   Narayanaguda, Hyderabad, Telangana-500 029
   {Email: satheesh.balasubramanian@weiss-technik.com}

2. The Commissioner of Customs,
   NS-V, JNCH, Tal- Uran, Dist.-Raigadh, Nhava Shava
   Maharashtra-400 707.
   (Email: commr-ns5@gov.in)

3. The Customs Authority for Advance Rulings,
   Room No. 24, New Customs House,
   Near IGI Airport, New Delhi-110037.
   Email: cus-advrulings.del@gov.in

4. The Principal Chief Commissioner of Customs, Mumbai Customs Zone-I, Ballard Estate,
   Mumbai -400001. Email: ccu-cusmum1@nic.in

5. The Commissioner (Legal), CBIC Offices,
   Legal/CX.8A, Cell, 5th floor, Hudco Vishala Building,
   C-Wing, Bhikaji Cama Place, R. K. Puram, New Delhi – 110066.
   Email: commr.legal-cbec@nic.in

6. The Member (Customs), Central Boards of Indirect Taxes & Customs, North Block, New Delhi-110001. Email: membercus.cbic@gov.in

7. The Webmaster, Central Boards of Indirect Taxes & Customs. Email: webmaster.cbec@icegate.gov.in

8. Guard file.

(Vivek Dwivedi)
Dy. Commissioner & Secretary
Customs Authority for Advance Rulings,
Mumbai

सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण, मुंबई
Customs Authority For Advance Rulings, Mumbai