Circular No. 08/2023

F.No. 524/11/2022-STO(TU)
Government of India
Ministry of Finance, Department of Revenue
Central Board of Indirect Taxes & Customs

North Block, New Delhi
Dated: 13.03.2023

To,

All Principal Chief Commissioners/ Chief Commissioners of Customs/Customs (Preventive),
All Principal Chief Commissioners/ Chief Commissioners of Customs and Central Tax
All Principal Commissioners/ Commissioners of Customs/ Customs (Preventive)
All Principal Directors General/Directors General, under CBIC

Madam/ Sir,

Subject: Telecom equipment in the context of notification No. 02/2019- Customs dated 29-01-2019 amending notification No. 57/2017-Customs dated 30.06.3017 - reg

Attention of the field formations is invited to Notification No. 57/2017- Customs dated 30.06.2017 amended by Notification No. 02/2019-Customs dated 29.01.2019 which, against tariff items 8517 62 90 and 8517 69 90, gives descriptions of certain goods that are telecommunication products or equipment.

2. In this context, the Board was apprised that some of these technology related descriptions, specifically those at (b) to (h), amongst (a) to (h), in the notification, need to be better understood by all stakeholders for a more effective identification of products and equipment covered therein.

3. Accordingly, in order to make stakeholders more aware in the matter, and in consultation with the Department of Telecommunications (DoT) -

(a) the identification of products/equipment covered thereunder, at (b) to (h) of the notification, is illustrated in Annexure -1;

(b) it is decided that, in terms of the Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations 2018, an identification of products/equipment under 85176290 and 85176990 shall be enabled from the beginning, that is, from the time of filing of import declarations itself, bringing certainty, for which an alpha numeric code/identifier as provided for in Annexure -2 will need to be additionally declared in bill of entry by the importer with effect from 01.04.2023.

4. Suitable Public Notice, etc may kindly be issued for guidance. Difficulty faced, if any, in implementation may be intimated. The Hindi version follows.

Encl: Annexure -1, 2 & abbreviations list

Varun Koundinya
OSD-Tariff Unit
email: tariffunit-rev@nic.in
Tel:23095557

Annexure -1

Notfn item	Notification description	Identification of products/equipment covered
(b) and (d)	Optical transport equipment and Optical Transport Network products	Machines and apparatus covered include – i. OTN equipment; ii. Dense Wavelength Division Multiplexer (DWDM); iii. Coarse Wavelength Division Multiplexer (CWDM); iv. Elements of (i), (ii) or (iii) above: ROADM, Booster Amplifiers, Pre-Amplifiers, Inline Amplifiers, Raman Amplifiers, Mux-demux, Transponders, Mux-ponders, OADM and Regenerators, Optical Power Monitoring and Optical Line Protection equipment.
(c)	Combination of one or more of Packet Optical Transport Product or Switch (POTP or POTS)	The Machines/apparatus covered under this category include- i. Optical Line Terminal (OLT) for FTTX (GPON/ EPON/ XGSPON/ 10GEPON/ NG-PON2 / 25GPON / 50GPON etc.); ii. Optical Network Terminal (ONT) for FTTX (GPON/ EPON/ XGSPON/ 10GEPON/ NG-PON2 / 25GPON / 50GPON etc.).
(e)	Internet Protocol (IP) Radios	The Machines/apparatus covered under this category include - i. Wi-Fi Access Point Equipment and Wi-Fi Controller ; ii. Repeaters (RF/RF-over-Optical) & In-Building Solution (IBS)-Indoor/Outdoor including active and passive Accessories (2G/3G/ 4G/5G and onwards); iii. Wireless Radio Link – (IP/Hybrid) equipment.
(f)	Soft switches and Voice over Internet Protocol (VoIP) equipment, namely, VoIP phones, Media gateways, Gateway controllers and Session border controllers	Card/module or sub-systems converting analog voice signal into digital packets that are carried over internet protocol use one or more of these products. Some examples are- i. Internet Protocol Private Branch Exchange (IP PBX); ii. IP Multimedia Systems (IMS); iii. Unified communication systems (UCS).
(g)	Carrier Ethernet Switches, Packet Transport Node (PTN) products, Multiprotocol Label Switching Transport Profile (MPLS-TP) products	The Machines/apparatus covered under these categories include- i. IP-MPLS Based equipment; ii. MPLS-TP based equipment; iii. SDN Based MPLS equipment; iv. PTN products for Carrier Ethernet Network (CEN) for Access and Aggregation Network Applications
(h)	Multiple Input/Multiple Output (MIMO) and Long-Term Evolution (LTE) products	The Machines/apparatus covered under these categories include- i. 4G(LTE) products and their Elements, namely- eNode B, RRH, CU, DU, RU, BBU, EPC, MME, SGW, PGW, HSS, IMS, Network In a Box (NIB), 4G CPE, etc.; ii. 5G products and its Elements, namely- gNodeB, RRH, CU, DU, RU, BBU, 5GC, IMS, Network In a Box (NIB), 5G CPE, etc.; iii. 4G and 5G enabled NB IoT devices; iv. Equipment incorporating technologies beyond 5G.

Annexure -2

Identifier	Product/equipment against tariff heading 85176290 or 85176990
A	**Wrist wearable devices (Commonly known as smart watches)**
MAA001	WWD-smart watches
B&D	**Optical Transport Equipment & Optical Transport Network (OTN) Products in item (b) & (d) of notification**
TEB001	OTE-ROADM
TEB002	OTE-Booster Amplifiers
TEB003	OTE-Pre-Amplifiers
TEB004	OTE-Inline Amplifiers
TEB005	OTE-Mux-Demux
TEB006	OTE-Transponders
TEB007	OTE-Muxponders
TEB008	OTE-Raman Amplifiers
TEB009	OTE-OADM
TEB010	OTE-Regenerators
TEB011	OTE-Optical Power Monitoring
TEB012	OTE-Optical Line Protection
TEB999	OTE-Others
C	**Combination of one or more of Packet Optical Transport Product or Switch (POTP or POTS) in item (c) of notification**
(C1)	**Optical Line Terminal**
TEC101	OLT-GPON
TEC102	OLT-EPON
TEC103	OLT-XGSPON
TEC104	OLT-10GEPON
TEC105	OLT-NG-PON2
TEC106	OLT-25GPON
TEC107	OLT-50GPON
TEC199	OLT-Others
(C2)	**Optical Network Terminal/Unit**
TEC201	ONT-GPON
TEC202	ONT-EPON
TEC203	ONT-XGSPON
TEC204	ONT-10GEPON
TEC205	ONT-NG-PON2
TEC206	ONT-25GPON
TEC207	ONT-50GPON
TEC299	ONT-Others
E	**Internet Protocol Radios in item (e) of notification**
TEE001	IPR-WiFi Access Point Equipment
TEE002	IPR-WiFi Controller
TEE003	IPR-Repeaters (RF/RF-over-Optical) & In-Building Solution (IBS)-Indoor/

	Outdoor including Active and passive Accessories (2G/3G/4G/5G and onwards)
TEE004	IPR-Wireless Radio Link (IP/Hybrid equipment)
TEE999	IPR-Others
F	**Soft switches and Voice over Internet Protocol (VoIP) equipment in item (f) of notification**
TEF001	VoIP-VOIP Phones
TEF002	Media Gateways
TEF003	Gateway Controllers and Session Border Controllers
TEF004	Internet Protocol Private Branch Exchange (IP PBX)
TEF005	IP Multimedia Subsystems (IMS)
TEF006	Unified Communication Systems (UCS)
TEF007	Card / Module or Subsystem converting analog voice signal into digital packets that are carried over internet protocol that uses one or more of these products [other than IP PBX, IMS,UCS]
TEF999	VoIP –Others
G	**Carrier Ethernet Switches, Packet Transport Node (PTN) products, Multiprotocol Label Switching Transport Profile (MPLS-TP) products in item (g) of notification**
TEG001	IP-MPLS based Equipment
TEG002	PTN based Equipment
TEG003	MPLS-TP based Equipment
TEG999	Others
H	**Long-Term Evolution (LTE) (4G based) and Multiple Input/Multiple Output (MIMO) in item (h) of notification**
(H1)	**Long-Term Evolution (LTE) (4G based)**
TEH101	4G-RRH
TEH102	4G-RU
TEH103	4G-BBU
TEH104	4G-CU
TEH105	4G-DU
TEH106	4G-eNodeB
TEH107	4G-CPE
TEH108	4G-EPC
TEH109	4G-IMS
TEH110	4G-Network In A Box (NIB)/ Compact LTE System
TEH111	4G-SGW
TEH112	4G-PGW
TEH199	4G-Others
(H2)	**Multiple Input/Multiple Output (MIMO) (5G based)**
TEH201	5G-RRH
TEH202	5G-RU
TEH203	5G-BBU
TEH204	5G-CU
TEH205	5G-DU

TEH206	5G-gNodeB
TEH207	5G-CPE
TEH008	5G-5GC
TEH209	5G-IMS
TEH210	5G-Network In A Box (NIB)/ Compact System
TEH299	5G and Next Generation products-Others
Z	**Others**
MAZ999	all goods other than those covered in (a) to (h) of Sl.no 20 Of notification 57/2017- customs as amended by notification No. 02/2019-Customs dated 29.01.2019

Abbreviations

Abbreviations used are listed below:

DSL	Digital Subscriber Line
ADSL	Asymmetric Digital Subscriber Line
vdsl	Very High-Rate Digital Subscriber Line
HDSL	High-bit-rate digital subscriber line
sdsl	Symmetric Digital Subscriber Line
ITU	International Telecommunication Union
ISDN	Integrated Services Digital Network
MPEG	Moving Picture Experts Group
OTN	Optical Transport Network
DXC	Digital Cross Connector
DCI	Data Center Interconnect
WSS	Wavelength Selective Switch
ROADM	Reconfigurable optical add-drop multiplexer
EDFA	Erbium Doped Fiber Amplifier
FTTH	Fiber to the home
GPON	Gigabit Passive Optical Network
EPON	Ethernet passive optical network
NG-PON2	Next-Generation Passive Optical Network 2
ONU	Optical Network Unit
APs	Access Points
RF	Radio Frequency
TDM	Time Division Multiplexing
VoIP	Voice over IP
RFC	Request for Comments
RRH	Remote Radio Head
RU	Radio Unit
DU	Distributed Unit
CPE	Customer premises equipment
EPC	Evolved Packet Core
IMS	IP Multimedia Subsystem
5GC	5G Core

eNB	eNodeB
BBU	Baseband Unit
RRU	Remote Radio Unit
AAU	Active antenna processing unit
MME	Mobility Management Entity
SGW	Serving gateway
HSS	Home Subscriber Server
PCRF	Policy and Charging Rules Function
AMF	Access and Mobility Management Function
UPF	User Plane Function
HSS	Home Subscriber Server

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