



## ***Aadrikaa Law Offices (ALO)- IDT Tax / Arbitration / Litigation***

**Date: 17.10.2025**

# **"Advance Ruling Authority- Classification of Forklift Drive Train as Essential Component under Customs Tariff Act, 1975"**



*This Article has been written by Shri Ravi Shekhar Jha, Advocate based in New Delhi. The views expressed are based on his interpretation of the law. He can be reached at his email id [intelconsul@gmail.com](mailto:intelconsul@gmail.com) or on his Mobile +91-9999005379.*

### **Case Summary:**

The case pertains to M/s Godrej & Boyce Manufacturing Company Limited, which filed an application with the Customs Authority for Advance Rulings (CAAR), Mumbai, seeking an advance ruling on the classification of "Forklift Drive Train (Parts of Forklift)" under the Customs Tariff Act, 1975. The applicant proposed that the subject goods be classified under Customs Tariff Item (CTI) 84312010, which covers "Parts of Forklift Trucks." The ruling was issued on October 15, 2025, under Ruling No. CAAR/Mum/ARC/93/2025.

### **Arguments Submitted:**

#### **1. Applicant's Submission:**

- The applicant is a registered company under the Maharashtra GST Authorities and holds a valid Importer-Exporter Code (IEC).
- The subject goods, "Forklift Drive Train," are mechanical assemblies specifically designed for forklifts (Class I, IV, and V) manufactured by the applicant in India.
- The "Forklift Drive Train" is an integral part of forklifts, consisting of components such as axle end hub, drive axle shaft, differential assembly, reduction gearbox, braking system, drive motor mounting interface, and chassis mounting adaptor flange.
- The drivetrain is not a generic automotive part but a custom-designed industrial component that is solely and principally used in forklifts. It cannot be used in other vehicles.
- The applicant argued that the drivetrain qualifies as a "part" of forklifts under Chapter 11 of the DGFT Policy, which defines a "part" as an element of a sub-assembly or assembly that is not useful by itself and is necessary for the functioning of the main article.
- The applicant referred to legal precedents, including the case of *Commissioner of Central Excise, Trichy Vs. PSP Steels (P) Ltd.* [2013(295) ELT. 224(Tri.-Chennai)], which classified material lifting and handling equipment under Chapter Heading 8431.20.
- The applicant also cited US rulings that support the classification of similar forklift parts under CTI 8431.20.

## **2. Jurisdictional Commissionerate's Response:**

- Despite multiple requests from CAAR, no response was received from the jurisdictional Commissionerate.

## **Legal Principles Adopted:**

### **1. Definition of "Part":**

- The ruling referred to the definition of "part" under Chapter 11 of the DGFT Policy, which states that a part is an element of a sub-assembly or assembly that is not useful by itself and is necessary for the functioning of the main article.
- The ruling also cited judicial precedents, including *Electrosteel Castings v. CCE* [1989 (43) ELT 305 (CEGAT)] and *CCE v. Insulation Electricals* [2008 (224) ELT 512 (SC)], which emphasized that a "part" is an essential component of a machine without which the machine cannot function.

### **2. Customs Tariff Act, 1975:**

- The classification was determined based on Chapter 84 and 85 of the Customs Tariff Act, 1975, and the Harmonized Commodity Description and Coding System Explanatory Notes (HSN ENs).

- Rule 1 of the General Rules for Interpretation (GRI) was applied, which states that classification should be determined according to the terms of the headings and relevant section or chapter notes.

### 3. Section XVI Notes:

- Note 2(b) of Section XVI was referred to, which states that parts suitable for use solely or principally with a particular kind of machine are to be classified with the machines of that kind or under specific headings such as 8431.

## Policy Referred by the Applicant:

### 1. DGFT Policy (Chapter 11):

- The applicant referred to the definition of "part" under Chapter 11 of the DGFT Policy to substantiate that the "Forklift Drive Train" qualifies as a part of forklifts.

### 2. Customs Tariff Act, 1975:

- The applicant referred to Chapter 84 and 85 of the Customs Tariff Act, 1975, and the Harmonized Commodity Description and Coding System Explanatory Notes (ENs) to argue that the subject goods are classifiable under CTI 84312010.

### 3. US Rulings:

- The applicant cited similar US rulings to support the classification of forklift parts under CTI 8431.20.

## Order Issued by the Advance Ruling Authority:

The Customs Authority for Advance Rulings (CAAR), Mumbai, ruled that the "Forklift Drive Train" qualifies as a part of forklifts under the Customs Tariff Act, 1975. The authority concluded that the subject goods are classifiable under Customs Tariff Item (CTI) 84312010, which specifically covers "Parts of Forklift Trucks." The ruling is valid for three years or until there is a change in law or facts on which the ruling is based, whichever is earlier. Any appeal against this ruling must be filed before the High Court of the concerned jurisdiction within 60 days of the communication of the ruling.

**Source: Customs Authority for Advance Ruling, Mumbai Bench, CBIC, Ministry of Finance, Govt of India**

### Disclaimer

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**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**

The 15<sup>th</sup> of October, 2025

**Ruling Nos. CAAR/Mum/ARC/93/2025**

**Application No. CAAR/CUS/APPL/123/2025-O/o Commr-CAAR-MUMBAI**

**Name and address of the applicant:** M/s Godrej & Boyce Manufacturing Company Limited, 1, Plant 11, 2<sup>nd</sup> Floor, Pirojshanagar, Vikhroli, Mumbai – 400 079 Maharashtra.

**Commissioner concerned:** O/o Commissioner of Customs, Mumbai Customs Zone-II, N.S.-V, Jawaharlal Nehru Custom House, Dist. Raigad, Tal.: Uran, Maharashtra – 400 707

**Present for the applicant:** Sh. Badruzzaman S. Khatib, Sh. Shirzad Bhatena, Representative, Sh. Lawrence Tauro, Advocate

**Present for the Department:** --

**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 Godrej & Boyce Manufacturing Company Limited (IEC No.: 0388021713) (Herein after will be referred to as 'Applicant') filed an application for advance ruling in the Office of Secretary, Customs Authority for Advance Ruling (CAAR) Mumbai on 12.06.2025 seeking advance rulings on the classification of "Forklift Drive Train (Parts of Forklift)" (Herein after will be referred to as 'Subject Goods').

#### **2. Submission by the Applicant:**

2.1 Applicant is a Limited Company registered with the Maharashtra GST Authorities vide No. 27AAACG1395D1ZU/G under the Maharashtra Goods and Services Tax Act, 2017. The applicant holds a valid Importer-Exporter Code number 0388021713 issued by the Additional Director General of Foreign Trade, Mumbai under section 7 of the Foreign Trade (Development and Regulation Act), 1922 (22 of 1922). Applicant is presently engaged in both trading and manufacturing across diverse sectors, including consumer goods, industrial products, and engineering solutions. The applicant intends to import the 'Forklift Drive Train (Parts of Forklift)'. The Applicant is seeking correct classification of the subject goods. As the applicant's interpretation the subject goods are classifiable under CTI 84312010.

2.2 It is informed by the applicant in CAAR-I form, that none of the models of subject goods under consideration in the instant application is pending in the applicant's case before any officer of Customs, Appellate Tribunal or any Court of Law.



### 3. The details of the subject goods as submitted by the Applicant:

#### 3.1 What is a Forklift:

A forklift (also called an industrial truck, lift truck, jitney, hi-lo, fork truck, fork hoist, and forklift truck) is a powered industrial truck used to lift and move materials over short distances.

#### 3.2 What is a Forklift Drive Train:

a) A forklift drive train is a system that transmits power from the engine or motor to the wheels, allowing the forklift to move and lift loads. It consists of various components working together to efficiently transfer power and enable the forklift's operation, including the engine / motor, transmission, and axles.

#### b) Product Description and its Components:

The product proposed to be imported is a 'Forklift Drive Train', which is a mechanical assembly forming the drivetrain of industrial forklifts. This assembly includes the following components: -

Sr. No.	Description of items that form the Bill of Material of the Forklift Drive Train
1	Axle End Hub
2	Drive Axle Shaft
3	Differential Assembly
4	Reduction gear box
5	Braking system (Service & Parking brake)
6	Drive motor mounting Interface end (MS)
7	Chassis Mounting Adaptor Flange (MS fabricated)

The forklift Drive Train is an integral part which is built using various manufacturing processes such as welding, machining, drilling, and boring. Removing/replacing the individual components as mentioned in the above table or replacing certain serviceable and worn-out prone parts would require breaking the same beyond repairs. The said Drive train is integrated with hydraulic motors / electric motors / Engines (depending on the class of forklift). etc. These motors/engines are already developed and made in India, depending on the drive system viz. Electric or Diesel. The Forklift Drive train is not a generic automotive part but is specifically engineered and manufactured for integration into forklifts (Class I, Class IV, and Class V) which are manufactured by Godrej in India.

#### c) Functionality:

The 'Forklift Drive Train' is specifically devised to drive the forklift in forward and reverse direction. There is no clutch system, but an automatic driven system fitted in the front side of the forklift, making it a 2-wheel front drive system. Contrary to automotive systems, this is only a front drive. The rear axle of the Forklift has a steering mechanism and hence the



forklift has a rear steering system, independent of the drive train. The top speed of a forklift is 15km/hr for electric and 18km/hr for Internal Combustion (IC) engine diesel fuel system.

The forklift Drive train also has integrated Forklift Upright mounting, which is made of MS mounting plate or has a Trunion mechanism, based on different types of forklift design methodology. The forklift does not have suspension as found in conventional automobiles. The Forklift Drive Train has a customized internal design to provide a buffer/cushioning effect to internal parts and save them from vibration damage.

**d) End Use of 'Forklift Drive Train':**

The 'Forklift Drive Train' is exclusively used in the manufacture of forklifts, which are used in material handling applications for lifting, shifting, and stacking Material inside warehouses, ports, logistics centers, and industrial environments.

4. The Applicant has submitted that the subject goods 'Forklift Drive Train' are parts of forklift. In support of the claim of the Applicant that the subject goods are parts of Forklift has submitted as below:

4.2 The Applicant submitted that the definition of "Part" according to Chapter 11 of the DGFT Policy for ready reference is reproduced below:

Part - means an element of a sub-assembly or assembly not normally useful by itself, and not amenable to further disassembly for maintenance purposes. Apart may be a component, spare, or an accessory.

4.3 Part of an article "is something necessary to the completion of that article without which the article to which it is to be joined, could not function as such article."

4.4 Applicant further submitted that, the 'Forklift Drive Train' is not a generic automotive part, but a custom-designed industrial component. It is a specific part of the 'Forklift' without which it could not function. The 'Forklift Drive Train' is specifically engineered and manufactured for integration into forklifts (Class I, Class IV, and Class V) which are manufactured by Godrej in India. The subject part is a mechanical assembly, and it is not useful by itself and is not amenable to further disassembly for maintenance purposes. This part is suitable for use solely and principally with forklifts and cannot be used on any other highway off-highway vehicles or other vehicles of Chapter 87.

5. Classification of 'Forklift Drive Train' as per Applicant and Applicant interpretation of Law:

5.1 The Applicant submitted that the Forklift is classified under CTH 8427, and parts which are suitable for use solely or principally with the machinery of heading 84.27 are classifiable CTI 84312010.

According to 'Note 2(b) and Parts' to Section XVI (Section XVI Covers Chapters 84, 85 & 86 of the Customs Tariff Act, of 1975) and 'Parts' to Chapter 84 of the Harmonized Commodity Description and Coding System Explanatory Notes (ENs), the 'Forklift Drive Train' which is solely or principally part of the forklift is properly and correctly classifiable under Customs Tariff Item (CTI) 84312010 and it is not specifically excluded from Chapter 84 or CTH 8431.

Importer has submitted that, the Forklift is classified under CTH 8427, and parts are suitable for use solely or principally with the machinery of heading 84.27 are classified at CTI 84312010.



5.2 The extract of the CTH 8427 and 8431 was submitted by applicant for ease of reference. The same are produced as below:

**8427 FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT**

8427 10 00 - Self-propelled trucks powered by an electric motor

8427 20 00 - Other self-propelled trucks

8427 90 00 - Other trucks

5.3 The extract of the CTH 8431 is:

**8431 PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF HEADINGS 8425 TO 8430**

8431 10 - Of machinery of heading 8425:

8431 10 10 --- Of pulley tackle and hoists, other than ship hoists, winches or capstans

8431 10 90 --- Other

8431 20 - Of machinery of heading 8427:

**8431 20 10 --- Of forklift trucks**

8431 20 90 --- Other

5.4 The Applicant has submitted that according to 'Note 2(b) and Parts' to the Section XVI (Section XVI Covers Chapters 84, 85 & 86 of the Customs Tariff Act, of 1975) and 'Parts' to Chapter 84 of the Harmonized Commodity Description and Coding System Explanatory Notes (ENs), the 'Forklift Drive Train' which is solely or principally part of the forklift is properly and correctly classifiable under Customs Tariff Item (CTI) 84312010 and it is not specifically excluded from Chapter 84 or CTH 8431. The Applicant has also submitted that the subject goods are not excluded by any exclusion Note/clause of the section XVI and Chapter Notes.

5.5 The applicant has also referred the judgement in case of Commissioner of Central Excise, Trichy Vs. PSP Steels (P) Ltd. [2013(295) ELT. 224(Tri. - Chennai)]

Material Lifting & Handling Equipment - Attachment for backhoe and loader classifiable under Chapter Heading 8431.20 which covers parts suitable for use solely or principally with machinery of Heading 84.27 of Central Excise Tariff. [2008 (227) E.L.T. 113 (Tribunal) followed]. [para 2]

5.6 The Applicant in its application had also referred below mentioned similar US Ruling that supports the case of the Applicant that 'Parts of Forklift' is rightly classifiable under Customs Tariff Item 8431.20.

- i. US Ruling No. NY 892112 dated 29.11.1993 – the tariff classification of a forklift drum lifter from Canada.
- ii. US Ruling No. NY E85390 dated 25.08.1999 – the tariff classification of drive steel axle from Italy.
- iii. US Ruling No. N025728 dated 22.04.2008 – the tariff classification of forklift control pedal assembly from China.
- iv. US Ruling No. N304766 dated 03.07.2019 – the tariff classification of parts of a fork-lifting machine from China.
- v. US Ruling No. N308507 dated 02.01.2020 – the tariff classification of a wheel tire assemblies from China.



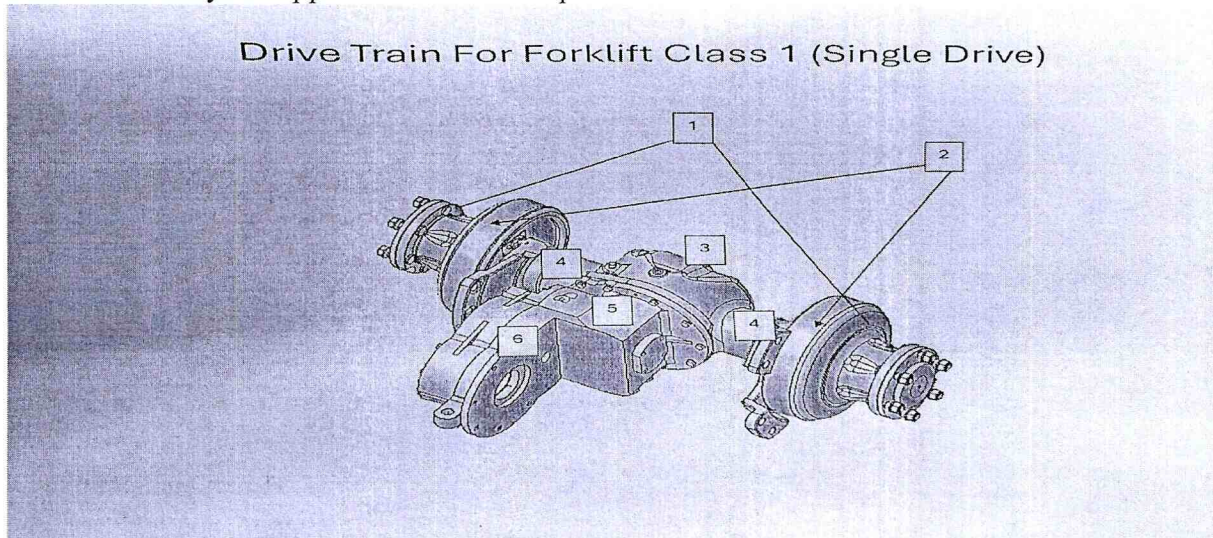
## 6. Port of Import and reply from jurisdictional Commissionerate:

The applicant in their CAAR-1 indicated that they intend to import the subject goods from jurisdictional commissionerate of the Pr. Commissioner of Customs, Mumbai Customs Zone-II, N.S.-V, Jawaharlal Nehru Custom House, Nhava Sheva, Dist. Raigad, Tal.: uran, Maharashtra – 400 707. The application was forwarded to the jurisdictional commissionerate for their comments on 30.07.2025, 22.08.2025 and 16.09.2025, however no response was received from the jurisdictional authority.

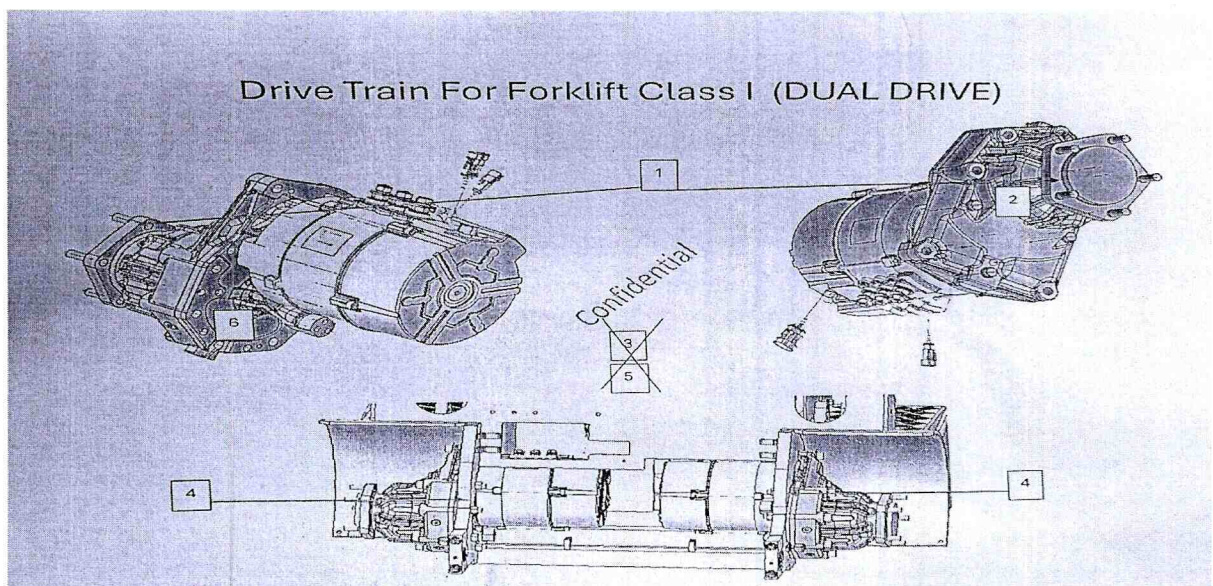
## 7. Details of Personal Hearing:

7.1 A personal hearing was held on 11.09.2025 at 3:00 PM Shri B.S. Khatib and Shri Shirzad Bhatena, Shri Lawrence Tauro, Advocate appeared for online hearing and in the matter on behalf of the applicant. They reiterated the contention filed with the application that the subject goods are “Drive Trains for forklift”. The drive trains for forklift contains seven components as mentioned at point 3(b) above. Some representative pictures of “Forklift Drive Train” as submitted by the applicant specifically of (Class I, Class IV, and Class V) which are manufactured by the applicant in India are produced below:

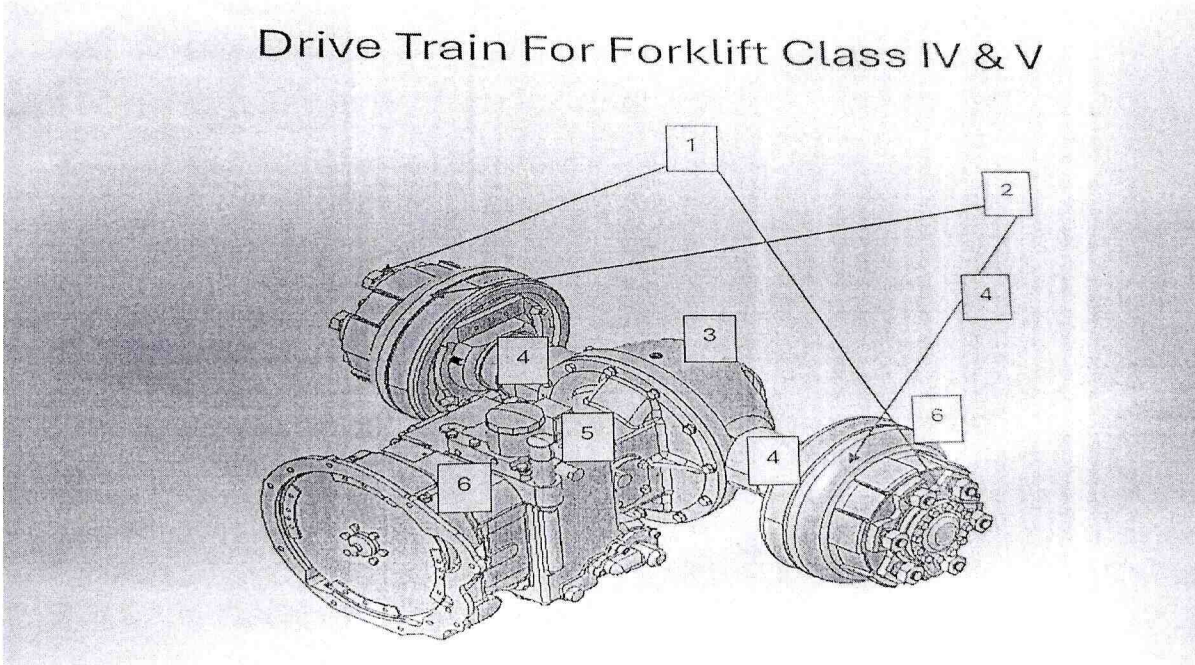
Drive Train For Forklift Class 1 (Single Drive)



Drive Train For Forklift Class I (DUAL DRIVE)



## Drive Train For Forklift Class IV & V



The Applicant contended that the forklift is correctly classifiable under CTH 8427, the parts of forklift will suitably fall under CTH 8431 more possibly under heading CTI-84312010. They relied upon HSN Explanatory Note- Section Note 2(B)-II parts and to the Chapter XVII notes-Para A(5). It was asked to provide specific literature about the Drive trains for forklift and price pattern/value of the subject goods in respect of complete unit of forklift. They seek a couple of days' time which is permitted. Nobody appeared for PH from the department side.

7.2 On 15.09.2025 for the literature part of the subject goods the applicant provided the European journal of Research and development on Modelling of Forklift Drivetrain and running the fuel consumption cycle. The Applicant also submitted the price breakup/pattern of the "forklift drive train" w.r.t. the complete "Forklift". As per the price breakup submitted by the applicant the cost of the subject goods "Forklift Drive Train" with respect of the Forklift is 10% and 15% respectively in case of electric Forklift and diesel Forklift.

### Discussion and Findings:

8. 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 namely "Forklift Drive train" under the provisions of this Act.

9. I have considered all the materials placed before me in respect of the subject goods. I have gone through the submissions made by the applicant in CAAR application as well as the submission made by the applicant during the personal hearing. No reply has been received from the jurisdictional Commissioner. I have also considered the details of the literature and information provided by the applicant vide its response dated 15.09.2025. Therefore, I proceed to render advance rulings on the basis of available information and records. The issue at hand is to decide the classification of the 'Forklift Drive Train' which will be used by the applicant in manufacturing of "Forklift".

10. I have gone through the case presentation, written submissions and submissions made by the applicant during the personal hearing, reliance placed on the case laws. The present case needs to be deliberated upon in light of legal framework governed by the Customs Tariff Act, 1975, specifically Chapter 84 & 85, its corresponding Chapter notes, supplementary notes and relevant HSN explanatory notes.



11. Before directly going into the classification of the "Forklift Drive" it is necessary to analyze whether the subject goods would qualify as "parts" of Forklift or otherwise. I find that in the case of **Electrosteel Castings v. CCE 1989 (43) ELT 305 (CEGAT)**, the Hon'ble Tribunal observed that "part" is a component whose absence will disable a machine or appliance. It must be regarded as an essential ingredient or part of that machine. In the case of **CCE v. Insulation Electricals (2008) 224 ELT 512 (SC)**, the Hon'ble Supreme Court observed that, a part is an essential component of the whole without which whole cannot function. The definition of "Part" according to Chapter 11 of the DGFT Policy is reproduced below:

**a) Part** - means an element of a sub-assembly or assembly not normally useful by itself, and not amenable to further disassembly for maintenance purposes. Apart may be a component, spare, or an accessory.

**b) Part of an article** "is something necessary to the completion of that article without which the article to which it is to be joined, could not function as such article."

12. Applicant has submitted that, the 'Forklift Drive Train' is not a generic automotive part, but a custom-designed industrial component. It is a specific part of the 'Forklift' without which it could not function. The 'Forklift Drive Train' is specifically engineered and manufactured for integration into forklifts. Applicant has also submitted that this part is suitable for use solely and principally with forklifts and cannot be used on any other highway off-highway vehicles or other vehicles of Chapter 87. The Applicant has submitted that a forklift drivetrain is a system that transmits power from the engine or motor to the wheels, allowing the forklift to move and lift loads. It consists of various components working together to efficiently transfer power and enable the forklift's operation, including the engine / motor, transmission, and axles. I find a forklift cannot be built or function without a drivetrain. In view of the components it constitutes, the integration it requires and its functions specified, it is observed that that forklift drivetrain qualifies as part of forklift in as much as a Forklift would not be able to perform its function.

13. Now, I consider the classification part of the subject goods "Forklift Drive train". I find that Rule 1 of the GRI Rules lays down that 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.

14. To analyze the classification of Forklift Drive train. The relevant portion extract of the CTH 8427 and 8431 is reproduced as below:

**8427 FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT**

8427 10 00 - Self-propelled trucks powered by an electric motor

8427 20 00 - Other self-propelled trucks

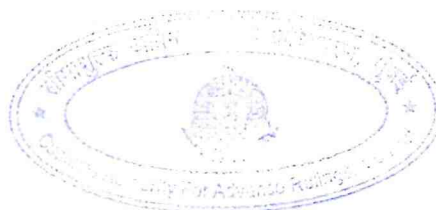
8427 90 00 - Other trucks

**8431 PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF HEADINGS 8425 TO 8430**

8431 10 - Of machinery of heading 8425:

8431 10 10 --- Of pulley tackle and hoists, other than ship hoists, winches or capstans

8431 10 90 --- Other



- 8431 20 - Of machinery of heading 8427:**  
**8431 20 10 --- Of forklift trucks**  
 8431 20 90 --- Other  
     - Of machinery of heading 8428:  
 8431 31 00 -- Of lifts, skip hoists or escalators  
 8431 39 -- Other:  
 8431 39 10 --- Of elevators, conveyors and moving equipment's kg. 7.5% -  
 8431 39 90 --- Other  
     - Of machinery of heading 8426, 8429 or 8430:  
 8431 41 00 -- Buckets, shovels, grabs and grips  
 8431 42 00 -- Bulldozers or angledozer blades  
 8431 43 -- Parts of boring or sinking machinery of subheading 8430 41 or 8430 49:  
 8431 43 10 --- Of boring or sinking machinery, self-propelled  
 8431 43 90 --- Other  
 8431 49 -- Other:  
     8431 49 10 --- Of road rollers, mechanically propelled  
     8431 49 20 --- Of ships derricks and cranes  
     8431 49 30 --- Of other excavating, levelling, tamping or excavating machinery for earth,  
         mineral or ores  
     8431 49 40 --- Of pile driver, snow plough, not self-propelled  
     8431 49 90 --- Other

The subject goods are "forklift drive train" as discussed above is a part of Forklift and as per applicant forklift drive train is not a generic automotive part, but a custom-designed industrial component. As per the Applicant's submission the same is to be solely or principally used in the manufacturing of Forklifts. Considering the submission made by the applicant and on plain reading of the CTH 8427 and 8431, I find that Forklift trucks are classifiable under CTH 8427 and the parts suitable for use solely or principally with the machinery of headings 8425 to 8430 are covered by CTH 8431. The parts of forklift trucks are specifically covered under CTI 84312010. Accordingly, it can safely be deduced being part of forklift trucks, "Forklift Drive Train" are classifiable under CTI 84312010.

15. Before coming to final conclusion for the classification of the subject goods. I would also go through whether Forklift Drive is covered by any of the exclusion clauses of the Section XVI notes and Chapter notes of Chapter 84. The **Note 2 of Section XVI is produced below for reference:**

*Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 8484, 8544, 8545, 8546 or 8547) are to be classified according to the following rules:*

*(a) parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 8409, 8431, 8448, 8466, 8473, 8487, 8503, 8522, 8529, 8538 and 8548) are in all cases to be classified in their respective headings;*

*(b) other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind or in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate. However, parts which are equally*



*suitable for use principally with the goods of headings 8517 and 8525 to 8528 are to be classified in heading 8517, and parts which are suitable for use solely or principally with the goods of heading 8524 are to be classified in heading 8529.*

*(c) all other parts are to be classified in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate or, failing that, in heading 8487 or 8548.*

I find that as per the above note 2b of the section XVI the “subject goods” suitable for use solely or principally with Forklift are appropriately classifiable under CTH 8431 more specifically under CTI 84312010. I also find that “Forklift Drive Train” is not excluded from ambit of Chapter 84 as per Note 1 to this Section XVI, note 1 to Chapter 84 and to Note 1 to Chapter 85.

16. I have also gone through the explanatory notes to the section XVI and Chapter 84. I do not find the goods “Forklift Drive Train” excluded from the ambit of section XVI and Chapter 84. Explanatory Notes: parts(C) of the Chapter 84 is produced for reference:

#### **Chapter 84: Parts(C)**

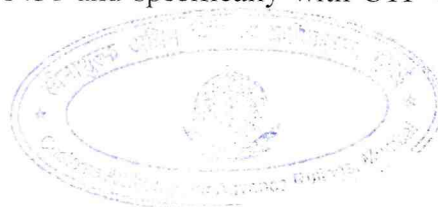
*As regards parts in general, see the General Explanatory Note to Section XVI. Separately presented electrical parts generally fall in one or other of the headings of Chapter 85, for example: electric motors (heading 85.01); electrical transformers (heading 85.040); electro-magnets, permanent magnets, electro-magnetic lifting heads for cranes and electro-magnetic chucks (heading 85.05); electrical starting equipment for internal combustion piston engines (heading 85.11); electrical switches, control panels, plugs, junction boxes, etc. (heading 85.35 to 85.37); electronic valves (heading 85.40); diodes, transistors, and similar semiconductor devices (heading 85.41); electronic integrated circuits and microassemblies (heading 85.42); electrical carbons (heading 85.45); insulators (heading 85.46); and certain fittings of insulating material (heading 85.47). Unless incorporated with other parts of the machine, such goods are classified in those headings, even if designed for use solely or principally with a particular machine of this Chapter.*

#### ***Other electrical parts are classified:***

***(1) In headings 84.09, 84.31, 84.48, 84.66 or 84.73, if they comply with the description in those headings.***

***(2) If not, in this Chapter in the same heading as the machine for which they are intended, provided they are designed for use solely or principally with the machine; when not so designed, they fall in heading 85.48.***

The subject goods Forklift Drive Train” as discussed supra are parts of the Forklift and comply with the description of the CTH 8431 and specifically with CTI **8431 20 10 ---Of forklift trucks.**



17. I also rely on the **Commissioner of Central Excise, Trichy Vs. PSP Steels (P) Ltd. [2013(295) ELT. 224(Tri. - Chennai)]** wherein Material Lifting & Handling Equipment - Attachment for backhoe and loader were classified under Chapter Heading 8431.20 which covers parts suitable for use solely or principally with machinery of Heading 84.27 of Central Excise Tariff. [2008 (227) E.L.T. 113 (Tribunal) followed]. [para 2].

18. In view of the aforesaid discussions, I find that the subject goods i.e “Forklift Drive Train” being parts of forklift trucks merit classification under CTH 8431 more specifically under Customs Tariff Item “84312010” of the first schedule of the Customs Tariff Act, 1975.

19 I rule accordingly.

  
15/10/25

**(P. K. Rameshwaram)**

Customs Authority for Advance Rulings, Mumbai



**F. No. CAAR/CUS/APPL/123/2025-O/o Commr-CAAR-Mumbai****Dated:15-10-2025**

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

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(Vivek Dwivedi)

Dy. Commissioner & Secretary  
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