CUSTOMS AUTHORITY FOR ADVANCE RULINGS
Central Board of Indirect Taxes and Customs
First Floor, Wing No. 6, West Block – 8,
R.K. Puram, New Delhi - 110066
[Email: cus-advrulings.del@gov.in]
DIN:- 20260174OR000000A777

Present
Shailesh Kumar (Customs Authority for Advance Rulings, New Delhi)

F. No. VIII/CAAR/Delhi/Samsung (ACC Imp. Delhi))/149/2025 / 100 to 106 21/01/2026

The day of 21 **January 2026**

Rulings No. CAAR/Del/Samsung/12/2025-26

In application No. 135/2025-26 dated 17.10.2025

Name and address of the applicant	M/s. Samsung Display Noida Private Limited, Block B1-D, Sector 81, Phase – II, Noida, Uttar Pradesh 201305
Commissioner concerned	Principal Commissioner of Customs, Air Cargo Complex, (Import), Delhi (INDEL 4)
Present for the Applicant	Sh. Gautam Khattar Sh. Anurag Sehgal Ms. Yashi Srivastava Sh. Devansh Singhal Sh. Deepak Pandey Sh. Sandeep Singh
Present for the Department	None

Ruling

M/s. Samsung Display Noida Private Limited, Block B1-D, Sector 81, Phase – II, Noida, Uttar Pradesh 201305 (herein referred to as "applicant"), having IEC No. ABCCS3215K submitted an application dated 17.10.2025 before the Customs Authority for Advance Rulings, New Delhi (CAAR, New Delhi in short) for obtaining Advance Ruling under Section 28H of the Customs Act, 1962, to seek clarity on the classification on the import of some items to India. The application was accordingly registered under Serial No. 135/2025 dated 17.10.2025.

STATEMENT OF RELEVANT FACTS HAVING A BEARING ON THE QUESTION (S) ON WHICH ADVANCE RULING IS REQUIRED

1.1 The application is being preferred by M/s. Samsung Display Noida Private Limited (**'Applicant'**) a company incorporated in India under the provisions of the Companies Act, 2017 and having its registered head office located at Noida.

1.2 The Applicant is presently engaged in the business of manufacturing of display assemblies used in the manufacturing of mobile phones at its manufacturing facility at Noida. Going forward, the Applicant also proposes to manufacture the display assemblies for use in manufacture of laptops and tablets. For manufacturing of display assemblies, the Applicant imports various inputs and parts including OLED cells, polarizer, Window Glass for manufacture of the display.

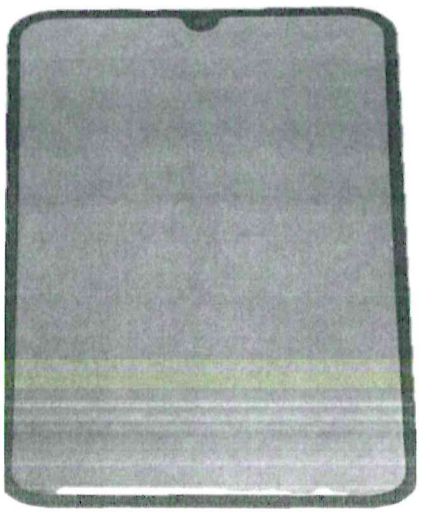
O/C

1.3 In this regard, the Applicant's request is to obtain clarity from the Customs Authority for Advance Ruling for classification of "Window Glass" ("**product**"), which shall be imported into by the Applicant at the Air Cargo Complex, New Delhi (INDEL 4).

I. Overview of the product – Window Glass

1.4 The product imported by the Applicant, i.e., "Window Glass," or also known as "CG – Window" is a critical component of an electronic device's Display Assembly. The Window Glass is the topmost or outermost layer of the Display Assembly. An illustrative image of the product (as used in a mobile phone display) is provided as follows:

Image No. 1 – Sample image of the product



1.5 The Window Glass imported by the Applicant is composed of chemically toughened (tempered) glass, produced through a chemical toughening process that enhances its mechanical strength and resistance to impact, bending, and thermal stress.

Role and functionality of the product:

1.6 The Window Glass has two – fold main functions:

i. To act as a protective shield for the delicate inner components of the Display Assembly (such as the touch sensor, backlight unit, etc.), and,

ii. To provide a stable and optimized interface for visual display and user interaction.

1.7 The Window Glass is an integral and indispensable part of the Display Assembly. It plays a pivotal role in ensuring the durability, functionality, and usability of the complete Display Assembly module. The product is laminated or bonded onto the OLED layer (generally through an Optical Clear Adhesive, or OCA) to form a unified assembly.

1.8 The product acts as the first line of defense, i.e., it shields the internal layers such as the TFT array, color filter, and polarizer layers, from external impacts. Additionally, it allows for optical clarity and touch sensitivity, ensuring that the display remains responsive and visually accurate. Thus, it can be said that the Window Glass is a core structural and functional element that enables the Display Assembly to perform its desired function.

Composition of a Typical Display Assembly.

1.9 To appreciate the precise role of the Window Glass, it is essential to understand the multi-layered construction of a standard Display Assembly. A simplified schematic representation of the layered composition of the Display Assembly is provided below for reference.

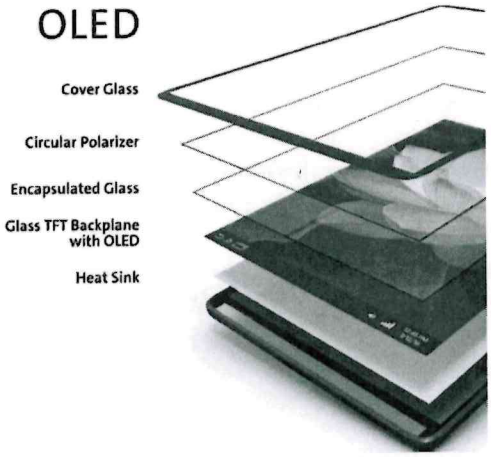


Image No. 2 – Illustrative diagram of display panel

1.10 Upon examination of the above schematic, the Display Assembly generally comprises the following key layers, arranged in sequential order from the outermost to the innermost surface:

- **Cover glass:** Provides mechanical protection and scratch resistance, preserves optical clarity, and can host coatings (oleophobic/anti-reflective) and touch sensors, thereby completing the exterior interface for the user.
- **Circular polarizer:** Suppresses mirror-like ambient reflections to improve contrast, especially in bright light, by converting and filtering polarized light.
- **Encapsulated glass (encapsulation layer):** Seals the organic stack from oxygen and moisture to prevent degradation; adds rigidity and may integrate desiccants/barrier films.
- **OLED emissive stack:** Organic layers that emit light when driven (anode/ITO, HIL/HTL, EML, ETL/EIL, cathode); determines color, brightness, efficiency, and lifetime.
- **Glass substrate:** Dimensionally stable base providing flatness and thermal stability for precise layer deposition.
- **TFT backplane with OLED:** Matrix of thin-film transistors and storage capacitors that address pixels, control current to the emissive diodes, and enable grayscale and refresh.
- **Heat sink:** Spreads and dissipates heat to maintain efficiency, color stability, and lifetime while mitigating image retention

1.11 From the above, it is evident that the Cover Glass or Window Glass constitutes the final protective and optical layer of the Display Assembly ecosystem. **Thus, Window Glass is essential for the completion and functionality of the Display Assembly.**

1.12 It is pertinent to mention that without the outer glass layer (i.e., window glass), an OLED display would typically suffer from the following shortcomings –

- **Poor mechanical protection and adverse impact on display quality:** Far greater risk of scratches, dents, cracks, and pixel damage from impacts or bending thereby impacting the display quality because the hard protective layer is missing.

- **Lower environmental robustness:** Reduced barrier against moisture, oxygen, dust, and liquids at surfaces and edges, increasing corrosion and organic layer degradation risk (even if encapsulation remains).
- **Weaker surface durability:** Less resistance to abrasion and chemicals; surface gets impaired more easily and is harder to clean without oleophobic/ hard-coat layers.
- **Higher glare and reflections:** Loss of anti-reflective/ anti-glare coatings normally applied to cover glass, degrading contrast and readability in bright light.
- **Smudge and contamination issues:** No oleophobic coating means fingerprints, oils, and dirt accumulate, lowering clarity and requiring frequent cleaning.
- **Reduced structural rigidity:** The module is more flexible and fragile, increasing susceptibility to handling damage during assembly and use.
- **Touch/ sensor integration limits:** Fewer or no options to integrate in/ on-glass touch sensors, bezels, apertures, and other functional coatings or laminates.
- **Inferior impact and drop performance:** Without a tough front glass, the screen is like a phone without a helmet and even the small drops or bumps can cause cracks or pixel damage much more easily.
- **Electrostatic susceptibility:** Absence of window glass means less shielding and fewer layers to shunt static discharges away from sensitive OLED circuitry. The cover glass usually helps drain that static away safely.
- **Worse edge sealing and IP rating:** Harder to achieve rugged edge sealing without the glass as a bonded seal, hurting water/dust ingress protection. That means moisture and particles can sneak in more easily.
- **Thermal and dimensional stability:** The cover glass helps spread heat and keep the screen flat. Without it, the display can get hot spots, slight warping, or subtle color/ brightness unevenness over time.
- **Manufacturing yield risks:** Higher handling damage rates and alignment challenges without a rigid, flat protective outer layer.

1.13 Given the functionality traits above and the shortcomings that a display panel may entail in the absence of window glass, the Window Glass is not a mere aesthetic or protective addition, but **a functional necessity** that ensures the integrity, performance, and longevity of the entire Display Assembly. It completes the display module, creating a contained ecosystem within which all internal components operate efficiently.

II. The Applicant qualifies as an 'applicant' under Section 28E(c) of the Customs Act, 1962 ("Customs Act")

1.14 Section 28E(c) of the Customs Act reads as under:

> *"(c). "applicant" means any person –*
>
> *(i) holding a valid Importer-exporter Code Number granted under section 7 of the Foreign Trade (Development and Regulation) Act, 1992; or*
>
> *(ii) exporting any goods to India; or*
>
> *(iii) with a justifiable cause to the satisfaction of the Authority,*
>
> *who makes an application for advance ruling under section 28H;"*

1.15 The Applicant is a company registered in India and is holding a valid Importer-Exporter Code (**'IEC'**) Number ABCCS3215K. Thus, the Applicant is rightly covered under the definition of '*applicant*' as provided under Section 28E(c)(i) of the Customs Act for making this application.

III. Question raised in the application for advance ruling by the Applicant squarely falls within the ambit of Section 28H(2)(a) of the Customs Act

1.16 Section 28H of the Customs Act provides for the questions in respect of which an advance ruling may be sought by an applicant. Section 28H of the Customs Act reads as under:

> *"**28H. Application for advance ruling** –*
>
> *(1) An applicant desirous of obtaining an advance ruling under this Chapter may make an application in such form and in such manner and accompanied by such fee as may be prescribed, stating the question on which the advance ruling is sought.*
>
> *(2) The question on which the advance ruling is sought shall be in respect of, -*
>
> *(a) **classification of goods under the Customs Tariff Act, 1975 (51 of 1975)**;*
>
> *(b) applicability of a notification issued under sub-section (1) of section 25, having a bearing on the rate of duty;*
>
> *(c) the principles to be adopted for the purposes of determination of value of the goods under the provisions of this Act.*
>
> *(d) applicability of notifications issued in respect of tax or duties under this Act or the Customs Tariff Act, 1975 (51 of 1975) or any tax or duty chargeable under any other law for the time being in force in the same manner as duty of customs leviable under this Act or the Customs Tariff Act;*
>
> *(e) determination of origin of the goods in terms of the rules notified under the Customs Tariff Act, 1975 (51 of 1975) and matters relating thereto.*
>
> *(f) any other matter as the Central Government may, by notification, specify."*
>
> ***(Emphasis supplied)***

1.17 The Applicant wishes to obtain the advance ruling on questions relating to classification of the product – "Window Glass" under the Customs Act or Customs Tariff Act, 1975 ('**Tariff Act**'). Therefore, the question raised by the Applicant falls within the purview of the provisions of Section 28H(2)(a) of the Customs Act.

1.18 Hence, the application for advance ruling is being filed in conformity with the provisions of Section 28H of the Customs Act.

IV. Question raised under the present advance ruling application is not before any officer of customs, the Appellate Tribunal or any Court.

1.19 As per Section 28I (2)(a) of the Customs Act regarding procedure on advance ruling application, no application for advance ruling will be accepted if the question raised in the application is already pending before any forum. Relevant extracts of the provision are reproduced below:

> *"**28I. Procedure on receipt of application.** –*
>
> *(1) .....*

(2) The Authority may, after examining the application and the records called for, by order, either allow or reject the application:

Provided that the Authority shall not allow the application where the question raised in the application is –

(a) already pending in the applicant's case before any officer of customs, the Appellate Tribunal or any Court,

(b) the same as in a matter already decided by the Appellate Tribunal or any Court."

(Emphasis supplied)

1.20 The Applicant submits that question raised in the Application is not already pending before any officer of Customs, the Appellate Tribunal, or any court in relation to the Applicant. Further, the question raised in the present case, have not already been decided by the Appellate Tribunal or any court in the Applicant's case.

1.21 Accordingly, the present application should not be considered as pending before any Court as neither the show cause notice has been issued nor the bill of entries has been provisionally assessed.

1.22 Thus, relying on the above the facts of the current case, Applicant submits that in its case, the application shall be accepted for hearing on merits by the Hon'ble CAAR.

1.23 The Applicant wishes to obtain the advance ruling on the question listed down in form CAAR -1 (as also appearing in Annexure II). Hence, the Applicant has proceeded to file this application before the Hon'ble CAAR, New Delhi for kind consideration.

1.24 The Applicant humbly submits that the Hon'ble CAAR may kindly grant an opportunity of personal hearing at earliest convenient and issue the advance ruling addressing the questions of law raised in the present application at an early date.

1.25 The Applicant reserves its rights to add, delete, modify, withdraw any of the above submissions. The Applicant shall be pleased to provide any additional documents/ information in support of the submissions if required by your good office.

STATEMENT CONTAINING APPLICANT'S INTERPRETATION OF LAW AND/ OR FACTS, AS THE CASE MAY BE, IN RESPECT OF THE QUESTION(S) ON WHICH ADVANCE RULING IS REQUIRED

1.26 The questions in respect of which an advance ruling from the Hon'ble CAAR has been sought by the Applicant are:

a. Whether the Window Glass imported by the Applicant merits classification under CTH 8529

90 90 of the First Schedule of the Tariff Act?

1.27 For the Window Glass to be imported by the Applicant, the proposed classification and Applicant's interpretation to reach to the proposed classification is discussed as under.

1.28 The import and export of goods into and out of India is regulated by the Customs Act. Section 12 of the Customs Act is the charging section which stipulates that duties of customs shall be levied on all goods imported into India or exported out of India at such rates as may be specified under the

Tariff Act.

1.29 Section 2 of the Customs Tariff provides that the rates at which BCD shall be levied under the Customs Act are specified in two schedules, namely, the First Schedule and the Second Schedule. First Schedule of the Tariff Act deals with the applicable duty structure on import of goods and the Second Schedule deals with the applicable duty structure on export of goods.

1.30 To determine the said rates of BCD applicable on the imported good it is important to identify the tariff heading in which the good would fall under the First Schedule of the Tariff Act.

1.31 Classification of goods covered under the Customs Tariff is done as per the General Rules of Interpretation (**'GIR'**). GIR 1 to 5 lay down the principles for determining classification of goods under a specific Heading whereas GIR 6 is applicable if the objective is to determine the classification of goods in the Sub-headings of a Heading.

1.32 GIR 1 stipulates that the goods under consideration should be classified in accordance with the terms of the Headings and any relevant Section or Chapter Notes. These Section or Chapter Notes and Sub-Notes give detailed explanation as to the scope and ambit of the respective Sections and Chapters. These Notes have been given statutory backing and have been incorporated at the beginning of each Section/ Chapter. For ready reference, Rule 1 is extracted herein below:

> *"Classification of goods in this Schedule shall be governed by the following principles:*
>
> *1. 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 and, provided such headings or Notes do not otherwise require, according to the following provisions ..."*

1.33 The Larger Bench of the Hon'ble Tribunal in the matter of ***Saurashtra Chemical, Porbandar Vs. Collector of Customs, [1986 (23) E.L.T. 283 (Tri. -LB)]*** had held that the tariffs must be interpreted in the light of relevant Section and Chapter Notes which are statutorily binding like the Headings themselves. Thus, the Section and Chapter Notes have an overriding force on the respective Headings. This judgment was approved by the Hon'ble Supreme Court of India in the case of ***Saurashtra Chemicals Vs. Collector of Customs, [1997 (95) E.L.T. 455 (S.C.)].***

1.34 Further, GIR 3(a) provides that a more specific heading prevails over the general rules while GIR 3 (c) provides that when a product cannot be classified by reference to Rule 3(a) or 3 (b) of GRI, the same shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

Harmonized System of Nomenclature

1.35 The Customs Tariff in India is based on Harmonized Commodity Description and Coding System, generally referred to as Harmonized System of Nomenclature (**'HSN'**) developed by the World Customs Organization (**'WCO'**) which is applied uniformly by more than 137 countries of the world. Under the HSN, various goods are classified under different headings, sub-headings and tariff items. For the purposes of the uniform interpretation of the HSN, the WCO has published detailed explanatory notes to HSN which have long been recognized as a safe guide to interpret the Tariff Schedule.

1.36 In the case of ***O. K. Play (India) Ltd. vs. C.C.E. Delhi III, 2005 (180) E.L.T. 300 (S.C.)***, a 3-

member bench of the Hon'ble Supreme Court of India made the following observations:

(a) There cannot be a static parameter for correct classification.

(b) HSN along with the explanatory notes provide a safe guide for interpretation of an Entry.

(c) Functional utility, design, shape and predominant usage have also got to be taken into account while determining the classification of an item.

(d) Aforementioned aids and assistance are more important than the names used in the trade or common parlance in the matter of correct classification.

1.37 It was held by the Hon'ble Supreme Court in ***L.M.L Limited Vs. Commissioner of Customs, [2010 (258) E.L.T. 321 (S.C.)]*** that in order to resolve a dispute on tariff classification, internationally accepted nomenclature emerging from HSN Explanatory Notes is a safe guide. Further, HSN Explanatory Notes are also dependable guide for interpretation of Customs Tariff. Some other judicial pronouncements wherein this proposition was also affirmed, upheld and followed have been enumerated below:

i. ***CC Vs. Gujarat Perstorp Electronics Ltd., [(2005)7 SCC 118, (2005) 186 E.L.T. 532 (3-member S.C. bench)];***

ii. ***CCE Vs. Phil. Corporation Ltd, [(2008) 223 E.L.T. 9 (S.C.)].***

1.38 Therefore, the HSN Explanatory Notes are an important aid for ascertaining the classification of a good, in addition to the GRI and corresponding Chapter Notes and Section Notes.

1.39 In the light of above facts, to analyze the classification of above product following needs to be kept in mind:

a. General Rules of Interpretation (GIR).

b. Heading/sub-heading of the First Schedule in conjunction with Section/Chapter/Explanatory notes.

c. Principal function of the subject good.

1.40 Hence, upon application of GIR, as the Window Glass is made up of toughened glass and is used in manufacture of display assembly used in mobile phones, tablets, etc., the relevant entry for classification of the Window Glass at the four-digit level may be as follows:

CTH	***Description***
7007	*Safety Glass, consisting of Toughened (Tempered) or Laminated Glass*

8529	*Parts suitable for use solely or principally with the apparatus of headings 8524 to 8528*

1.41 In view of the above, we now proceed to analyse the classification of the product under each of the aforementioned entry.

ANALYSIS OF CTH 7007

1.42 CTH 7007 covers "Safety glass, consisting of toughened (tempered) or laminated glass". Thus, to appreciate whether the product under consideration i.e., "Window Glass" is covered within the ambit of CTH 7007, it is necessary to understand the scope of the term "safety glass" as elucidated in the HSN Explanatory Notes to Heading 7007.

1.43 The HSN Explanatory Notes to CTH 7007 discusses the scope of the term "safety glass", as follows:

> *"The term "**safety glass**" covers only the type of glass described below and does not refer to protective glass such as ordinary wired glass and selective absorption glasses (e.g., anti-glare glass, X-ray protective glass).*
>
> ***Toughened (tempered) glass**. This is:*
> *Glass obtained by reheating pieces of glass until they are soft but not soft enough to lose their shape. The glass is then cooled rapidly by appropriate processes (thermal- toughened glass).*
>
> *Glass whose strength, durability and flexibility have been substantially increased by a complex physical-chemical treatment (e.g., ion-exchange) which may include a modification of the surface structure (commonly known as "chemically toughened glass").*
>
> *This glass cannot be worked after manufacture because of the internal stresses set up by the processing and is therefore always produced in the shapes and sizes required before tempering.*
>
> ***Laminated glass***
> *Safety glass of this type, commonly known as laminated glass, sandwich glass, etc., is made in sandwich form, with one or more interlayers of plastics between two or more sheet of glass. The plastics core usually consists of sheets of cellulose acetate, vinyl or acrylic products. Complete adhesion is obtained by applying considerable heat and pressure, sometimes after spraying the inside surfaces of the glass sheets with a special type of adhesive. Another method is to produce a plastics film directly on the glass sheets are then sealed together by applying heat and pressure.*
>
> *A characteristic of toughened glass is that under the effect of shock it breaks into small pieces without sharp edges or even disintegrates, thus reducing the danger of injury from flying fragments. Laminated safety glass normally cracks without shattering, but should the impact be great enough to fracture it, any flying pieces would not usually be sufficiently large to cause severe cuts. For special purposes, wire mesh may be incorporated in the laminated glass, or the plastics interplay may be coloured.*
>
> *Because of these qualities these types of glass are used in motor car windscreen and windows, in doors, in ships portholes, in ships portholes, in protective goggles for industrial workers or drivers, and for eyepieces for gas makes or divers' helmets. Bullet proof glass is a special type of laminated glass.*

This heading makes no distinction between unshaped and shaped (e.g., bent or curved) glass.

However, curved safety glass having the character of clock or watch glasses or of a kind used for sunglasses is classified in heading 70.15. ***Safety glass incorporated in other articles and thus in form of parts of machines, appliances or vehicles is classified with those machines, appliances or vehicles; similarly goggles containing lenses of safety glass fall in heading 90.04.***

Multiple-walled insulating glass, for example, that composed of a sandwich of two sheets of glass with an interlayer of glass fibers, fall in heading 70.08.

Articles of toughened (tempered) glass and glass- ceramics, other than those of a kind used for the purpose mentioned above, are classified according to their individual character (e.g., toughened tumblers, borosilicate baking dishes and glass-ceramic plates in heading 70.13). Plastic used a substitute for safety glass are classified according to constituent material (Chapter 39).

(Emphasis supplied)

1.44 Upon perusal of above it is clear that CTH 7007 covers "safety glass" which is a type of glass that is specifically designed to minimize the risk of injury when it breaks. This entry covers two main types of safety glass, viz.:

a. **Tempered Glass**: This type of safety glass is produced by heating regular glass to a very high temperature and then rapidly cooling it. This process creates internal stresses that make the glass much stronger than regular glass. When tempered glass breaks, it shatters into small, rounded pieces rather than sharp, jagged shards, reducing the risk of serious injury.

b. **Laminated Glass**: Laminated glass is made by sandwiching layers of plastic [such as Poly-Vinyl Butyral (PVB) or Ethylene-Vinyl Acetate (EVA)] between two or more layers of glass. When laminated glass breaks, the interlayer holds the broken pieces together, preventing them from shattering and reducing the risk of injury. Laminated glass is commonly used in car windshields and some architectural applications.

1.45 Both types of safety glass are used in various applications where there is a risk of breakage and potential injury, such as in car windows, glass doors, shower enclosures, and certain types of furniture. Further, the HSN Explanatory Notes to CTH 7007 also states that when safety glass is incorporated in other articles and thus it in forms a part of machines, appliances or vehicles, then it is to be classified with those machines, appliances or vehicles. For illustration, the HSN Explanatory Notes to CTH 7007 states that goggles containing lenses of safety glass fall in CTH 9004.

1.46 In the present case, the imported product, "Window Glass" is composed of chemically toughened glass, which falls within the broad technical definition of toughened (tempered) glass as

recognized under HSN Explanatory Notes to Heading 7007. The chemical toughening process enhances its mechanical strength, resistance to bending, impact, and thermal shock, aligning with the physical attributes of safety glass.

1.47 However, the functional use of the product is markedly distinct from that of general-purpose safety glass described in Heading 7007. The "Window Glass" is not traded, sold, or used as an independent article of safety glass. Instead, it constitutes an integral and inseparable layer of an electronic Display Assembly, which in turn forms part of a larger finished product, namely, a mobile phone / tablet / laptop.

1.48 As demonstrated from the factual matrix, the Window Glass performs a dual role within the Display Assembly:

i.it provides structural protection to the underlying layers (TFT array, color filter, polarizers, etc.), safeguarding them from mechanical impact, dust, and moisture; and

ii. it ensures optical clarity and touch responsiveness, functioning as the user interface for visual display and tactile input.

1.49 Thus, the Window Glass does not merely act as an external protective layer but serves a functional and interactive purpose critical to the operation of the Display Assembly. In fact, the Display Assembly, comprising multiple laminated layers, including the Window Glass, operates as a unified, integrated module. After importation of the Window Glass, it is permanently bonded (typically via Optical Clear Adhesive, or OCA) to the display cell, forming a single, inseparable unit.

1.50 Accordingly, while the product shares certain physical properties with "safety glass" of heading 7007 (namely, chemical toughening and shatter-resistance), its commercial identity and use are inseparable from the electronic Display Assembly.

1.51 The Window Glass is thus an integral part of the display assembly. Its sole and essential purpose is to form the outermost layer of the Display Assembly of mobile, tablet, laptop, etc. Therefore, under the scheme of tariff classification and by virtue of the interpretative rule contained in the HSN Explanatory Notes to CTH 7007, the Window Glass must be classified with the Display Assembly rather than as "safety glass" under CTH 7007.

1.52 Moreover, in practical and commercial parlance, the Window Glass imported by the Applicant has no separate end-use apart from being laminated into the Display Assembly. It is engineered and tailor made to meet precise optical, dimensional, and adhesive specifications unique to electronic display technology.

1.53 In view of the foregoing discussion, although the product is technically a type of toughened (tempered) glass, it being an integral party of the Display Assembly is not classifiable under CTH 7007 but rather under the tariff heading corresponding to parts of Display Assembly, in consonance with its actual use and functional integration. Accordingly, classification under heading 7007 stands excluded.

ANALYSIS UNDER CTH 8529

1.54 In view of the above, we now proceed to analyze the classification of the product under CTH 8529. Before delving into the specific provisions of CTH 8529, it is essential to first examine the

Section Notes to Section XVI of the First Schedule to the Tariff Act, which encompasses both Chapters 84 and 85. Notably, Note 2 to Section XVI provides guidance on the classification of parts of machines covered under these Chapters. The Note lays down three rules:

> *"2. Subject to Note 1 to this Section Note 1 to Chapter 84 and Note 1 to Chapter 85 parts of machines (not being parts of articles of heading 8484, 8544, 8545, 8546 or 8547) are to be classified accordingly 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."*
>
> ***(Emphasis supplied)***

1.55 Upon perusal of the above, it is clear that Note 2 (a) covers 'parts' which are goods covered under any headings of Chapter 84 or 85 are to be all cases to be classified in their respective headings. Note 2(b) provides that 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, are to be classified with the machines of that kind. The Note further specifies that parts suitable for use solely or principally with the goods of heading 8524 shall be classified under heading 8529. Lastly, Note 2(c) covers all other parts which do not fall under the above two categories, stipulating that such parts shall be classified under one of the residual headings viz. 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529, or 8538 or, failing that, under 8487 or 8548, as appropriate.

1.56 Upon a careful reading of Note 2 to Section XVI, it becomes evident that the classification of any part depends primarily on whether it is independently covered under a heading of Chapter 84 or 85 or whether it is suitable for use solely or principally with a specific kind of machine.

1.57 Applying this framework to the present case, the product under consideration, i.e., the Window Glass, constitutes an essential and functional part of the Display Assembly used in Mobile phones, laptops or tablet. The Window Glass forms the outermost protective layer of the Display Assembly, ensuring both durability and usability of the device. Without this component, the underlying layers of the Display Assembly cannot perform their functions effectively (*detailed discussion done above, which for the sake of brevity is not being reiterated*).

1.58 It is pertinent to note that the Display Assembly of a mobile phone is classifiable under CTH 8524, which covers "Flat panel display modules, whether or not incorporating touch-sensitive screens." As per Note 2(b) to Section XVI, parts suitable for use solely or principally with the goods of heading 8524 are required to be classified under heading 8529. This interpretation is further reinforced by the HSN Explanatory Notes to heading 8524, which expressly state that, "subject to the general provisions regarding classification of parts (see the General Explanatory Note to Section XVI), parts of the apparatus of this heading are classified in heading 8529."

1.59 Based on the functional characteristics and intended use of the Window Glass, it is evident that its principal role is to act as a protective cover for the OLED layer of the Display Assembly. It serves as a barrier safeguarding the sensitive internal components while allowing the overall display unit to perform optimally. Given that the Window Glass is designed for use solely and principally in the manufacture of the Display Assembly, it satisfies the criteria laid down in Note 2(b) and, therefore, merits classification under CTH 8529.

Classification at six-digit and eight-digit level:

1.60 Coming to the six-digit and eight-digit classification of the product, CTH 8529 is sub-divided into two entries at six-digit level which have been reproduced below for ease reference:

8529		***PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8524 TO 8528***
8529 10	-	***Aerials and aerial reflectors of all kinds; parts suitable for use therewith***
8529 90	-	**Other :**
8529 90 10	---	For communication jamming equipment
8529 90 20	---	For amateur radio communication equipment
8529 90 90	---	Other

1.61 Upon perusal of the above entries, since the product is not in the nature of Aerials and Aerial reflectors, the same will not be classifiable under CTSH 8529 10 which covers "Aerials and aerial reflectors of all kinds; parts suitable for use therewith". Accordingly, the same will merit classification under the residuary entry at CTSH 8529 90 as "Other".

1.62 Upon further perusal of the entries at eight-digit level, since the product is not a part used in communication jamming equipment or amateur radio communication equipment, the same will merit classification under the residuary entry, i.e., CTH 8529 90 90 which reads as "***Parts suitable for use solely or principally with the apparatus of headings 8524 to 8528-Other---Other***".

1.63 Reliance in this regard is being placed on a recent advance ruling order issued by the Hon'ble CAAR Mumbai authorities in the case of Applicant – ***M/s. Online Instruments India Pvt. Ltd., [CAAR/MUM/ARC/12/2025-26 dated 01.05.2025].*** *In this case* the Applicant had filed an application for advance ruling on the classification and customs duty exemption of various components used in the manufacture of Interactive Flat Panel Displays (IFPDs). One of the component was "toughened glass", a product similar to the product under consideration in the present application. The product "toughened glass" was described to be a critical component in IFPDs due to its strength and durability. It's main function was to enhance touchscreen functionality, improves display quality, and provides protection against physical damage, making it essential for the longevity and performance of IFPDs. The Applicant in this case had proposed to classify toughened glass under CTH 7007. However, the CAAR, Mumbai, held that since the toughened glass is specifically designed and used solely as a part of IFPDs, it is more appropriately classifiable under CTH 8529 90 90, which covers parts suitable for use solely or principally with monitors.

1.64 Applying the above ratio to the present case, it becomes evident that the Window Glass under consideration shares significant functional and contextual similarities with the "toughened glass" examined in the aforementioned advance ruling issued by the Hon'ble CAAR, Mumbai. The Window Glass, much like the toughened glass in that case, is not a standalone product; rather, it is specifically designed and engineered to be integrated into the Display Assembly of mobile phones, tablets, or laptops. It performs a critical role in protecting the underlying display components while enabling optimal touch sensitivity and visual clarity. The CAAR Mumbai's reasoning that a component, though potentially classifiable under a different heading in isolation, must be classified as a part under CTH 8529 90 90 when it is solely or principally used in conjunction with apparatus of headings 8524 to 8528, applies squarely to the present case. Therefore, in line with the principles laid down in the cited ruling and considering the exclusive use, functional indispensability, and integration of the Window Glass into the final display unit, it is clear that the product merits classification under CTH 8529 90 90 as a part suitable for use solely or principally with the apparatus of heading 8524.

Without prejudice, even if the product is equally classifiable under CTH 7007 and CTH 8529, the product merits classification under CTH 8529 by virtue of GIR 3 (c)

1.65 Without prejudice to the above classification analysis, even if it were assumed that the Window Glass could be covered within the scope of "safety glass" under CTH 7007, the final classification would still fall under CTH 8529 by application of Rule 3(c) of the General Rules for the Interpretation (GRI). Rule 3(c) stipulates that when classification cannot be determined under Rules 3(a) or 3(b), the product shall be classified under the heading which occurs last in numerical order among those which equally merit consideration. Thus, even if the product could arguably fit both under CTH 7007 and CTH 8529, it would still merit classification under CTH 8529, as this heading occurs later in numerical order.

1.66 In view of the above, considering that the Window Glass is for sole and principal use with Display Assembly the same merits classification under CTH 8529 90 90 under the First Schedule of the Tariff Act.

1.67 In view of the above, the Applicant humbly submits that the Hon'ble Authority may kindly issue the advance ruling as prayed at an early date.

2. Comments of Custom Port Commissionerate:

2.1 As per the provision of CAAR Regulation, 2021, the complete application of the applicant was provided to the concerned Custom Port, and requested to furnish the requisite comments in the instant matter. The port authority i.e ACC (Import) vide their letter dated 09.12.2025 furnished their comments respectively, which are reproduced as under:

(i) Eligibility of the applicant, in terms of Section 28E(c) of the Customs Act, 1962 to seek such advance ruling:

Yes, M/s Samsung Display Noida Private Limited, is a valid applicant within the meaning of Section 28E(c) (i) of the Customs Act, 1962, having IEC Code ABCCS3215K.

(ii) Applicability of proviso (1) of section 28-1 (2) of the Customs Act, 1962 regarding the question raised in the application:

As per records available in this Section, no such case of the applicant is pending with any officer of the Customs, other Appellate Tribunal or any Court as per proviso of Section 28(I) (2) of Customs Act, 1962.

(iii) Specify whether the claim of the applicant regarding the nature of activity, Le ongoing/proposed is correct:

As per available records, the applicant at this port have not imported item Window Glass before.

(iv) Comments on merit of the question raised in the application, along with all materials in support thereof:

Question of law of fact

"The whether the window Glass imported by the applicant merits classification under CTH 85299090 of the first schedule of the Tariff Act?,

Comment:

The Applicant is presently engaged in the business of manufacturing of display assemblies used in the manufacturing of mobile phones at its manufacturing facility at Noida Going forward, the Applicant also proposes to manufacture the display assemblies for use in manufacture of laptops and tablets. For manufacturing of display assemblies, the Applicant imports various inputs and parts including OLED cells, polarizer, Window Glass for manufacture of the display.

"Window Glass," or also known as "CG Window" is a critical component of an electronic device's Display Assembly. The Window Glass is the topmost or outermost layer of the Display Assembly.

Functionality

1) To act as a protective shield for the delicate inner components of the Display Assembly (such as the touch sensor, backlight unit, etc.), and,

2) To provide a stable and optimized interface for visual display and user interaction.

The product acts as the first line of defense, i.e, it shields the internal layers such as the TFT array, color filter, and polarizer layers, from external impacts. Additionally, it allows for optical clarity and touch sensitivity, ensuring that the display remains responsive and visually

As submitted by the applicant, the Display assembly generally comprises of the following keylayers, arranged in sequential order from the outermost to the innermost surface Cover glass, Circular polarizer, encapsulated glass, OLED emissive stack, Glass substrate, TFT backplane with OLED and heat sink.

The subject goods are essentially is the first line of defense, te, it shields the internal layers i.e.. it is protective/safety glass

Discussion

At the outset, as per the description of the goods, there are two contending heading as per their submission it might be classified under chapter 8529 or Chapter 7007.

CTH 7007 covers "Safety glass, consisting of toughened (tempered) or laminated glass"

It can be covered under the above heading, for further analysis, it is necessary to understand the scope of the term "safety glass" as elucidated in the HSN Explanatory Notes to Heading 7007 wherein inter-alia explained about the glass along with one exclusion which is as

> *"Both types of safety glass are used in various applications where there is a risk of breakage and potential injury, such as in car windows, glass doors, shower enclosures, and certain types of furniture. Further, the HSN Explanatory Notes to CTH 7007 also states that when safety glass is incorporated in other articles and thus it in forms a part of machines, appliances or vehicles, then it is to be classified with those machines, appliances or vehicles. For illustration, the HSN Explanatory Notes to CTH 7007 states that goggles containing lenses of safety glass fall in CTH 9004"*

As exclusion clause is given which substantiate that the subject goods do not hold merit under CTH 7007. Then, it may be classified anywhere else wherein they are intended to be used which is display assembly eventually to be used in the manufacturing of Mobile Phone/Laptop/Tablet

The Subject goods are Window Glass, a safety glass/protective layer and being a Child part of the Display Assembly which itself is a part of main appliance ie. Mobile or ADP Machine(Laptop/Tablet). Then "display assembly" classification merit, as per CTH. need to be checked under their respective heading

For Mobile

To begin with, it is important to understand how the term Display Assembly is being interpreted in the trade parlance of the mobile phone industry. A Display Assembly generally refers to the combined front display module of a mobile device, which may include the Cover glass, Circular polarizer, encapsulated glass, OLED emissive stack, Glass substrate, TFT backplane with OLED or LED/LCD and heat sink and other integrated components, depending on the manufacturer.

For a long time, the industry faced continuous interpretational challenges regarding the classification of Display Assemblies under the Customs Tariff. There was no uniform understanding of what constituted a Display Assembly and whether it should be considered a general part of a mobile phone or classified separately This ambiguity led to frequent disputes in classification between CTH 8517 (parts of mobile phones) and CTH 8524 (display modules).

These issues were finally resolved with the issuance of CBIC Circular No. 06/2024-Customs dated 07.06.2024. The Circular clarified that a Display Assembly shall be treated as a general part of a cellular mobile phone only when it is imported along with certain specified components listed in the circular. If these additional components are not present, the item continues to merit classification under CTH 8524 as an independent display module.

FOR ADP MACHINE Tablet and Laptop

Similarly, it need to be examined in what form display Assembly for laptop and tablet is being imported for which the subject goods (Window Glass) is going to be imported and used. If the display assembly is having essential characteristics attached with such components that it will be principally and solely used for laptop/Tablet of CTH 8471 and it does not qualify for merits under CTH 8524 then Display assembly will be covered as a part of it under CTH 8473 of ADP(PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MAC HINES OF HEADINGS 8470 TO 8472)

Now come to the main issue of classification Le. Window Glass, being used in manufacturing of mobile phone/tablet/laptop displays. It is a Child part for the display assembly

> As per Note 2(b) of Section XVI for chapter 84 and 85
>
> .....parts which are suitable for use solely or principally with the goods of heading 8524 are to be classified in heading 8529.

It appears that if the above display assembly qualifies under CTH 8524 then its parts Le the subject goods is squarely covered under CTH 8529. Otherwise, the goods is classifiable under part heading of respective goods ie residuary entry for mobile parts CTH 85177990 mobile and in the heading of parts for tablet and laptop under CTH 84733099.

The subject goods classification is subjective to the classification of display assembly, m which, it is to be used.

(v) Whether the question raised is pending before any Officer of Customs, the Appellate Tribunal or any court:

As per records available in the Section, no such case of the applicant is pending with any officer of the Customs, other Appellate Tribunal or any Court.

3. Personal Hearing:

Personal hearing in the matter was conducted through virtual mode on 09.01.2026 wherein the authorized representative of the applicant i.e Sh. Gautam Khattar, Sh. Anurag Sehgal, Ms. Yashi Srivastava, Sh. Devansh Singhal, Sh. Deepak Pandey and Sh. Sandeep Singh attended the same and reiterated the submissions which were already submitted with the application of the applicant.

4. Findings, Discussion & Conclusion:

4.1 Having examined the CAAR-1 application, the comments received from the jurisdictional Customs Commissionerate, the record of personal hearing held on 09.01.2026 the applicable legal framework, I find the application to be valid in terms of the Customs Act, 1962 and the CAAR Regulations, 2021. I therefore allow the application in terms of Customs Act & CAAR regulations and proceed to determine the classification of the proposed imports on the basis of the information on record.

Product Description

4.2 On going through the application, I find that the product under consideration, as described in the application and supporting technical literature, is "Window Glass. It is a critical component of an electronic device's Display Assembly. The Window Glass is the topmost or outermost layer of the Display Assembly. An illustrative image of the product (as used in a mobile phone display) is as follows:

Sample image of the product

4.2.1 The Window Glass imported by the Applicant is composed of chemically toughened

(tempered) glass, produced through a chemical toughening process that enhances its mechanical strength and resistance to impact, bending, and thermal stress.

Role and functionality of the product:

4.2.2 The Window Glass has two – fold main functions:

i. To act as a protective shield for the delicate inner components of the Display Assembly (such as the touch sensor, backlight unit, etc.),

Window glass acts as the first line of defence, i.e., it shields the internal layers such as the TFT array, colour filter, and polarizer layers, from external impacts. Additionally, it allows for optical clarity and touch sensitivity, ensuring that the display remains responsive and visually accurate. Thus, it can be said that the Window Glass is a core structural and functional element that enables the Display Assembly to perform its desired function

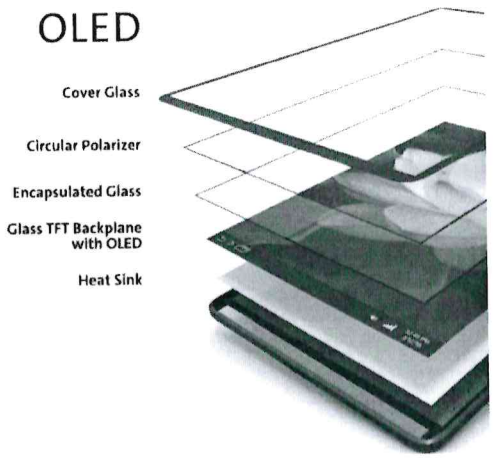
and,

ii. To provide a stable and optimized interface for visual display and user interaction.

Window Glass is an integral and indispensable part of the Display Assembly. It plays a pivotal role in ensuring the durability, functionality, and usability of the complete Display Assembly module. The product is laminated or bonded onto the OLED layer (generally through an Optical Clear Adhesive, or OCA) to form a unified assembly.

Composition of a Typical Display Assembly.

4.2.3 A simplified schematic representation of the layered composition of the Display Assembly is provided below for reference.



Illustrative diagram of display panel

4.2.4 Upon examination of the above schematic, the Display Assembly generally comprises the following key layers, arranged in sequential order from the outermost to the innermost surface:

- **Cover glass:** Provides mechanical protection and scratch resistance, preserves optical clarity, and can host coatings (oleophobic/anti-reflective) and touch sensors, thereby completing the exterior interface for the user.
- **Circular polarizer:** Suppresses mirror-like ambient reflections to improve contrast, especially in bright light, by converting and filtering polarized light.
- **Encapsulated glass (encapsulation layer):** Seals the organic stack from oxygen and moisture to prevent degradation; adds rigidity and may integrate desiccants/barrier films.
- **OLED emissive stack:** Organic layers that emit light when driven (anode/ITO, HIL/HTL, EML, ETL/EIL, cathode); determines color, brightness, efficiency, and lifetime.
- **Glass substrate:** Dimensionally stable base providing flatness and thermal stability for precise layer deposition.
- **TFT backplane with OLED:** Matrix of thin-film transistors and storage capacitors that address pixels, control current to the emissive diodes, and enable grayscale and refresh.
- **Heat sink:** Spreads and dissipates heat to maintain efficiency, color stability, and lifetime while mitigating image retention

Thus, the Cover Glass or Window Glass constitutes the final protective and optical layer of the Display Assembly ecosystem. **Thus, Window Glass is <u>essential</u> for the completion and functionality of the Display Assembly**.

4.3 Issue of classification:

4.3 The question for determination before me is whether the 'Window Glass' merit classification under CTH 8529 or under Heading 8529 or 7007. The applicant claims CTH 8529 90 90.

The competing tariff headings covers the following:-

- CTH 7007 – "Safety glass, consisting of toughened (tempered) or laminated glass".
- CTH 8529 – "Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28".

4.3.1 **The Relevant HSN Explanatory Notes to Tariff Heading 7007 is as follows:-**

"Safety glass, consisting of toughened (tempered) or laminated glass"

*"The term "**safety glass**" covers only the type of glass described below and does not refer to protective glass such as ordinary wired glass and selective absorption glasses (e.g., anti-glare glass, X-ray protective glass).*

(A) Toughened (tempered) glass.
This is:

(1) Glass obtained by reheating pieces of glass until they are soft but not soft enough to lose their shape. The glass is then cooled rapidly by appropriate processes (thermal-toughened glass).

(2) Glass whose strength, durability and flexibility have been substantially increased by a complex physical-chemical treatment (e.g., ion-exchange) which may include a modification of the surface structure (commonly known as "chemically toughened glass").

This glass cannot be worked after manufacture because of the internal stresses set up by the processing and is therefore always produced in the shapes and sizes required before tempering.

(B) Laminated glass

Safety glass of this type, commonly known as laminated glass, sandwich glass, etc., is made in sandwich form, with one or more interlayers of plastics between two or more sheets of glass. The plastics core usually consists of sheets of cellulose acetate, vinyl or acrylic products. Complete adhesion is obtained by applying considerable heat and pressure, sometimes after spraying the inside surfaces of the glass sheets with a special type of adhesive. Another method is to produce a plastics film directly on the glass sheets; are then sealed together by applying heat and pressure.

A characteristic of toughened glass is that under the effect of shock it breaks into small pieces without sharp edges or even disintegrates, thus reducing the danger of injury from flying fragments. Laminated safety glass normally cracks without shattering, but should the impact be great enough to fracture it, any flying pieces would not usually be sufficiently large to cause severe cuts. For special purposes, wire mesh may be incorporated in the laminated glass, or the plastics interplay may be coloured.

Because of these qualities these types of glass are used in motor car windscreen and windows, in doors, in ships portholes, in ships portholes, in protective goggles for industrial workers or drivers, and for eyepieces for gas makes or divers' helmets. Bullet proof glass is a special type of laminated glass.

This heading makes no distinction between unshaped and shaped (e.g., bent or curved) glass.

However, curved safety glass having the character of clock or watch glasses or of a kind used for sunglasses is classified in heading 70.15. ***Safety glass incorporated in other articles and thus in form of parts of machines, appliances or vehicles is classified with those machines, appliances or vehicles;*** *similarly goggles containing lenses of safety glass fall in heading 90.04.*

Multiple-walled insulating glass, for example, that composed of a sandwich of two sheets of glass with an interlayer of glass fibers, fall in heading 70.08.

Articles of toughened (tempered) glass and glass- ceramics, other than those of a kind used for the purpose mentioned above, are classified according to their individual character (e.g., toughened tumblers, borosilicate baking dishes and glass-ceramic plates in heading 70.13).

Plastic used a substitute for safety glass are classified according to constituent material (Chapter 39).

4.3.2 **The Relevant HSN Explanatory Notes to Tariff Heading 8529 is as follows:-**

"Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28"

Subject to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), this heading covers parts of the apparatus of the four preceding headings. The range of parts classified here includes :

(1) Aerials of all kinds and aerial reflectors, transmission and reception.

(2) Rotor systems for radio broadcast or television broadcast receiving aerials consisting essentially of an electric motor mounted on the aerial mast to rotate it and a separate control box to aim and position the aerial.

(3) Cases and cabinets specialised to receive the apparatus of headings 85.25 to 85.28.

(4) Aerial filters and separators.

(5) Frames (chassis).

This heading excludes:
(a) Aerial masts (e.g., heading 73.08).
(b) High tension generators (heading 85.04).
(c) Accumulators for cellular phones also referred to as mobile phones (heading 85.07).
(d) Parts equally suitable for use principally with the goods of heading 85.17 and of headings 85.25 to 85.28 (heading 85.17).
(e) Earphones and headphones, whether or not combined with a microphone, for telephony or telegraphy as well as earphones and headphones which can be connected to radio or television receivers (heading 85.18).
(f) Cathode ray tubes and parts thereof (e.g., deflection coils) (heading 85.40).
(g) Aerial amplifiers and radio-frequency oscillator units (heading 85.43).
(h) Lenses and optical filters for television cameras (heading 90.02)

General Explanatory Notes to Section XVI of the First Schedule to the Tariff Act

Section Notes to Section XVI of the First Schedule to the Tariff Act, encompasses both Chapters 84 and 85. Notably, Note 2 to Section XVI provides guidance on the classification of parts of machines covered under these Chapters.

"2. Subject to Note 1 to this Section Note 1 to Chapter 84 and Note 1 to Chapter 85 parts of machines (not being parts of articles of heading 8484, 8544, 8545, 8546 or 8547) are to be classified accordingly 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."

4.4 At the outset, I note that Rule 1 of the General Rules for Interpretation provides that classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes. Only when such classification cannot be made by Rule 1, shall subsequent rules be invoked. Therefore, the first step is to examine whether the goods are prima facie covered by Heading 7007 or 8529.

4.4.1 It is evident that *Heading 7007 covers '"Safety glass, consisting of toughened (tempered) or laminated glass".* Since the product under consideration i.e., "Window Glass" constitutes the final protective and optical layer of the Display Assembly hence it is necessary to understand the scope of the term "Safety glass" as explained in the HSN Explanatory Notes to Heading 7007. Upon perusal of above it is clear that CTH 7007 covers "safety glass" which is a type of glass that is specifically designed to minimize the risk of injury when it breaks. This entry covers two main types of safety glass, viz.:Tempered Glass and Laminated Glass.

4.4.1.2 Both types of safety glass are used in various applications where there is a risk of breakage and potential injury, such as in car windows, glass doors, shower enclosures, and certain types of furniture. In the present case, the imported product, "Window Glass" is composed of chemically toughened glass, which falls within the broad technical definition of toughened (tempered) glass as recognized under HSN Explanatory Notes to Heading 7007. The chemical toughening process enhances its mechanical strength, resistance to bending, impact, and thermal shock, aligning with the physical attributes of safety glass. However, the functional use of the product is markedly distinct from that of general-purpose safety glass described in Heading 7007. The "Window Glass" as being imported by the applicant is not traded, sold, or used as an independent article of safety glass and it constitutes an integral and inseparable layer of an electronic Display Assembly, which in turn forms part of a larger finished product, namely, a mobile phone / tablet / laptop.

4.4.1.3 The Window Glass imported by the Applicant has no separate end-use apart from being laminated into the Display Assembly. It is engineered and tailor made to meet precise optical, dimensional, and adhesive specifications unique to electronic display technology. Although the product is technically a type of toughened (tempered) glass, it being an integral party of the Display Assembly is not classifiable under CTH 7007 but rather under the tariff heading corresponding to parts of Display Assembly on account of HSN Explanatory notes to Heading 7007 which states that, "*Safety glass incorporated in other articles and thus in form of parts of machines, appliances or vehicles is classified with those machines, appliances or vehicles".*

In this background, 'Window Glass' do not merit classification under CTH 7007.

4.4.2 Heading 8529 covers *"Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28".* Before exploring the specific provisions of CTH 8529, it is essential to first examine the Section Notes to Section XVI of the First Schedule to the Tariff Act, which encompasses both Chapters 84 and 85. Notably, Note 2 to Section XVI provides guidance on the classification of parts of machines covered under these Chapters.

The Note lays down three rules:

"2. Subject to Note 1 to this Section Note 1 to Chapter 84 and Note 1 to Chapter 85 parts of machines (not being parts of articles of heading 8484, 8544, 8545, 8546 or 8547) are to be classified accordingly 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."

4.4.2.1 Upon perusal of the above Section note, it is explicitly clear that Note 2 (a) covers 'parts' which are goods covered under any headings of Chapter 84 or 85 and they are to be in all cases classified in their respective headings. Note 2(b) provides that 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, are to be classified with the machines of that kind. The Note 2 (b) further specifies that parts suitable for use solely or principally with the goods of heading 8524 shall be classified under heading 8529. Note 2(c) covers all other parts, which do not fall under the above two categories, stipulating that such parts shall be classified under one of the residual headings viz. 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529, or 8538 or, failing that, under 8487 or 8548, as appropriate.

4.4.2.3 Upon a careful reading of Note 2 to Section XVI, it becomes evident that the classification of any part depends primarily on whether it is independently covered under a heading of Chapter 84 or 85 or whether it is suitable for use solely or principally with a specific kind of machine. In the present case, the product under consideration, i.e., the Window Glass, constitutes an essential and functional part of the Display Assembly used in Mobile phones, laptops or tablet. The Window Glass forms the outermost protective layer of the Display Assembly, ensuring both durability and usability of the device. Without this component, the underlying layers of the Display Assembly cannot perform their functions effectively

4.4.2.4 It is pertinent to note that the Display Assembly of a mobile phone is classifiable under CTH 8524, which covers "Flat panel display modules, whether or not incorporating touch-sensitive screens." As per Note 2(b) to Section XVI, parts suitable for use solely or principally with the goods of heading 8524 are required to be classified under heading 8529. Further, the HSN Explanatory Notes to heading 8524, expressly state that, "subject to the general provisions regarding classification of parts (see the General Explanatory Note to Section XVI), parts of the apparatus of this heading are classified in heading 8529."

4.5 Having examined both headings i.e 7007 and 8529, I find that Window Glass as being imported by the applicant is designed for use solely and principally in the Display Assembly, it satisfies the criteria laid down in Note 2(b) of Section XVI and, therefore, merits classification under CTH 8529.

4.5.1 Further, even if it is considered that the Window Glass could be covered within the scope of "safety glass" under CTH 7007, the final classification would still fall under CTH 8529 by application of Rule 3(c) of the General Rules for the Interpretation (GRI). Rule 3(c) stipulates that when classification cannot be determined under Rules 3(a) or 3(b), the product shall be classified under the heading which occurs last in numerical order among those which equally merit consideration. Hence, even if the product could arguably fit both under CTH 7007 and CTH 8529, it would still merit classification under CTH 8529, as this heading occurs later in numerical order. Thus, 'Window Glass' merits classification under Heading 8529.

4.6 Classification at six-digit and eight-digit level:

As already discussed above, I find the classification of 'Window Glass' under heading 8529. CTH 8529 covers the following subheadings and tariff items:

8529		***PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8524 TO 8528***
8529 10	-	***Aerials and aerial reflectors of all kinds; parts suitable for use therewith***
8529 90	-	**Other:**

8529 90 10	---	For communication jamming equipment
8529 90 20	---	For amateur radio communication equipment
8529 90 90	---	Other

On perusal of the above entries, it is observed that the product, 'Window Glass' is not in the nature of Aerials and Aerial reflectors, hence it would not be classifiable under CTSH 8529 10 which covers "Aerials and aerial reflectors of all kinds; parts suitable for use therewith". Accordingly, it will merit classification under the residuary entry at CTSH 8529 90 as "Other". On further perusal of the entries under CTSH 8529 90 at eight-digit level, it is observed that the product is not a part used in communication jamming equipment or amateur radio communication equipment, hence 'Window Glass' will merit classification under the residuary entry, i.e., **CTH 8529 90 90** which reads as "*Parts suitable for use solely or principally with the apparatus of headings 8524 to 8528-Other---Other*".

4.6.1 I find that the Commissionerate has also agreed upon the 'Window Glass' primarily merit classification under heading 8529.

5. In view of the above, I hold that 'Window Glass' are classifiable under Tariff item 8529 90 90 of the First Schedule to the Customs Tariff Act, 19757.

6. I, rule accordingly.

(Shailesh Kumar)
Customs Authority for Advance Rulings
New Delhi

F.No. VIII/CAAR/Delhi/Samsung (ACC Imp. Delhi))/149/2025 Dated: .01.2026

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

1. M/s. Samsung Display Noida Private Limited, Block B1-D, Sector 81, Phase – II, Noida, Uttar Pradesh 201305.
2. Principal Commissioner of Customs, Air Cargo Complex, (Import), Delhi (INDEL 4).
3. Customs Authority for Advance Rulings, Mumbai, New Custom House, Ballard Estate, Mumbai-400001.
4. Chief Commissioner (AR), Customs Excise & Service Tax Appellate Tribunal (CESTAT), West Block-2, Wing-2, R.K. Puram, New Delhi-110066.
5. Chief Commissioner of Customs, Delhi Customs Zone, New Custom House, IGI Airport Complex, New Delhi-110037.
6. Guard file.
7. Webmaster.

Additional Commissioner & Secretary,
Customs Authority for Advance Rulings, New Delhi