



SUMMARY OF LEGAL OPINION

OEM CONTROL CABLE HARNESS ASSEMBLY

Advocate Ravi Shekhar Jha



01 IMPORTED PRODUCT & TECHNICAL PROFILE

- Importer: GE Renewable R&D India Pvt. Ltd. / GE Vernova.
- Integrated power, control, safety, CAT 5 Ethernet (RJ45) and optical fibre (SC) channels.

02 CUSTOMS CLASSIFICATION | OPINION

- Declared CTH 85447090; purchase-order reference CTH 85444220.
- Opinion favours transparent reassessment of the connectorized electrical-conductor heading.
- Assess the harness in its condition as imported; do not automatically fragment into bulk cables.
- Section XVI Note 4 / functional-unit reasoning considered, subject to tariff analysis.

03 BIS / QCO APPLICABILITY | TECHNICAL POSITION

- Standards examined: IS 694, IS 9968 (Parts 1 & 2), IS 1554 (Part 1), IS 17048.
- Tariff classification alone does not establish that a particular notified QCO applies.
- Mixed voltage, branching, factory terminations and data/fibre media distinguish bulk cable.
- Opinion disputes application of bulk-cable testing to the completed OEM harness.
- Specific construction, insulation and standard scope require evidence-based verification.

04 EVIDENCE, SAFEGUARDS & RECOMMENDED ACTION

- Rely on engineering drawings, BOM, product write-up, invoice, packing list and PO.
- Seek a reasoned reassessment order under Customs Act section 17(5) if findings are adverse.
- Preserve examination records, photographs and video evidence where available.
- Consider provisional assessment under section 18 to mitigate clearance delays.
- Contest allegations of deliberate misdeclaration on the disclosed technical record.

INTEGRATED HARNESS | FUNCTIONAL CHANNELS



Condensed statement of counsel's positions; not an independent regulatory determination.