

**Circular No.**  
**08/2025-Customs**

**CBIC-190354/178/2024-TRU Section-CBEC**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Tax Research Unit**  
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North Block, New Delhi  
Dated the 24<sup>th</sup> March, 2025

To

All Principal Chief Commissioner/Chief Commissioner of Customs/Customs (Preventive), All Principal Chief Commissioner/Chief Commissioner of Customs & Central Tax,  
All Principal Commissioner/ Commissioner of Customs/Customs (Preventive),  
All Principal Commissioner/Commissioner of Customs & Central Tax,  
All Principal Director Generals/Director Generals under CBIC.

**Subject: Clarification on the scope of the Camera Module of Cellular Mobile Phones –reg.**

Madam/Sir,

Reference is invited to entry at S. No. 5A of notification No. 57/2017- Customs dated 30.06.2017 vide which a concessional basic custom duty (BCD) rate of 10% has been prescribed on the camera modules for use in manufacture of a cellular mobile phone and entry at S.No. 6B and 6BA of the said notification vide which inputs or parts including the camera lens or sub-parts of the parts used in the manufacture of the camera modules have been fully exempted from BCD.

2. DRI has sought issuance of clarification on the scope of camera module under entry at S.No. 5A of the notification No. 57/20217- Cus dated 30.06.2017 stating that the camera module and its contents have not been defined/specified till date. An investigation carried out by DRI has raised doubts on whether on two camera modules sealed in a metal chassis bracket can be treated as camera module considering that if the chassis was imported separately, the same would attract 15% for the period prior to 30.01.2024. As per the investigations, imports of camera modules consist of not only camera but other parts of mobile phones, such as flexible printed circuit having connectors, plastic cover, metal chassis with space/cavity for other components of mobile phone, cover plates, camera modules fitted in the metal chassis.

3. Based on the inputs of MeitY OM No. W-15/2/2024-IPHW dated 31.12.2024, this circular is being issued to clarify the scope of the camera modules used in the manufacture of cellular mobile phones.

4. To ensure uniformity of practice on what constitutes essential character of the camera module of the mobile phones, it is hereby clarified as under:

- i. The camera module is a combination of various parts and components such as lens, sensor, FPCB Assembly, bracket/holder, connectors, mechanical parts etc. based on the design of the model of the mobile phone. The camera module for use in manufacturing of cellular mobile phones has an essential character of the camera and should be classified as camera module in terms of Rule 3(b) of the General Rules of Interpretation (GRI) of the Harmonised System. In cellular mobile phone sector, technology gets outdated in a short span of time. Due to technological advancements, the components are amalgamated or removed or ameliorated, the parts, the sub parts, micro and macro sub parts are required to be modified periodically. Therefore, the “essential character” criteria should be followed for the classification of the camera module.
- ii. The camera module (including singular or multiple cameras) designed with specific components such as lens, sensor, FPCB Assembly, bracket/holder, connectors, mechanical parts etc. for the purpose of integrating the camera module and merely add the strength, ensure the structural stability and protection in mobile phones shall be classified as camera modules of the mobile phones as long as its functionality remains limited to that of a camera.
- iii. As was clarified in the context of display assembly, parts/components of camera module which do not have a function of their own and do not add any functionality to the principal function of the camera module of mobile phones and /or merely add strength, protection and structural stability should be considered as camera module when imported as a complete assembly.
- iv. Accordingly, when a camera module is imported as an integrated assembly, it shall continue to attract the concessional basic customs duty rate as prescribed in entry at S. No. 5A of notification No. 57/2017-Customs dated 30.06.2017. However, where the components of a camera module are imported individually (not as a complete assembly), they shall attract the applicable BCD rate.

5. Difficulty faced, if any, in the implementation of the instructions, may be

brought to the notice of the board. Hindi version will follow.

6. Hindi version will follow.

Yours faithfully,

Kumar Vivek  
Technical Officer (TRU-I)