

**INSTRUCTION No. 08/2017-Customs**

**F. No. 528/03/2016-STO (TU)**  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs  
(Tariff Unit)

Room No. 229-A, North Block New Delhi,  
7<sup>th</sup> June, 2017

To

All Pr. Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive)  
All Pr. Chief Commissioners /Chief Commissioners of Customs and Central Excise  
All Pr. Commissioners/Commissioners of Customs/Customs (Preventive)  
All Pr. Commissioners/Commissioners of Customs and Central Excise

Madam / Sir,

**Subject: Classification of eNodeB- reg.**

Board has received references regarding the classification of eNodeB which is an LTE equipment used in wireless or cellular networks. A doubt has been expressed whether the said goods are classifiable under CTH 8517 6100 or CTH 8517 6290.

2. The Board examined the issue. In this regard it is clarified that eNodeB is an LTE/4G equipment which has built in functionality of Base Transceiver Station (BTS) and Base Station Controller (BSC) of 2G wireless network or NodeB and Radio Network Controller (RNC) of 3G wireless network. Although it may be commercially referred as 'Base Station' of LTE network, it's functionality is beyond the earlier Base Stations (Base Transceiver Station of 2G networks or NodeB of 3G networks). Therefore classification of eNodeB should take into consideration the fact that it is a machine performing functions of both BTS/NodeB as well as BSC/RNC. In the communication network architecture BSC/RNC controls and manages many BTS / Node B and it also provides intelligence to BTS/NodeB. In fact BSC/RNC works as a small switch within the network sub-system and it enables distributed architecture of eNodeB (i.e. Base Band Unit and Remote Radio Heads).

3. In view of functions detailed above and by application of GIR 1 & 6, eNodeB fall into the description given under heading 8517 62 i.e. "Machines for the reception, conversion and

transmission or regeneration of voice, images or other data, including switching and routing apparatus" and rightly classifiable under heading 8517 62 90.

4. All pending assessments, if any, may be finalized accordingly.
5. Difficulty faced, if any, may be brought to the notice of the Board.

Yours faithfully,



(Piyush Bhardwaj)  
STO, TU