

THE ALL INDIA PLASTICS MANUFACTURERS' ASSOCIATION

AIPMA House, A-52, Road No. 1, M.I.D.C., Marol, Andheri (East), Mumbai - 400 093, India.

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Letter No:44/AIPMA/09/26-27
30th Sept 2026

To,

Sh Tejveer Singh, IAS
Secretary,
Department of Chemicals and Petro-Chemicals,
Ministry of Chemicals and Fertilizers
Kartavya Bhawan-2
New Delhi-110001

Sub: HSN Codes for Plastics Recycling Machinery

Respected Sir,

We are thankful to you for giving us a patient hearing during the meeting on 28th Sep on Budget proposals of AIPMA.

One of the proposals was to give Import duty and GST exemptions on the machinery used in recycling to give a boost to expansion and modernisation of the plastics recycling. For seeking exemption on Recycling machinery, the pre requisite is to have separate HSN codes so that exemption can be given for specific HSN codes.

We are giving below details on the following,

- i) HSN codes for Plastic Processing Machines
- ii) Machineries used in Plastics Recycling
- iii) Proposed HSN Codes for Plastics recycling Machines.

A) HSN codes for Plastic Processing Machines

Plastics-processing machinery imported into India falls under HSN/ITC-HS Heading 8477, which covers machinery for working rubber or plastics or manufacturing products from these materials. The current Indian tariff structure has the following important 8-digit codes:

HSN / ITC-HS Machinery

84771000	Injection moulding machines
84772000	Extruders
84773000	Blow moulding machines
84774000	Vacuum moulding & other thermoforming machines
84775100	Machinery for moulding/retreading pneumatic tyres or forming inner tubes
84775900	Other machinery for moulding or otherwise forming
84778010	Machinery for making rubber goods
84778090	Other machinery for working rubber/plastics
84779000	Parts of machinery for working rubber/plastics

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These nine 8-digit tariff lines constitute the principal **8477** plastics/rubber machinery classification in India's ITC-HS structure.

Detailed descriptions for Plastics machines are as below.

1. 84771000 – Injection moulding machines: Includes hydraulic, electric and other injection moulding machines. This is particularly important because there has historically been significant importation of injection moulding machines into India.

2. 84772000 – Extruders: Covers extrusion machinery used for pipes, profiles, sheets, films, compounding, etc., subject to the precise machine configuration/classification.

3. 84773000 – Blow moulding machines: For bottles, containers and other hollow articles.

4. 84774000 – Thermoforming machinery for thermoformed sheets, trays, containers, etc.

5. 84775900 / 84778090 – Other plastics-processing machinery: These can be important for specialised processing equipment that does not fit the more specific categories.

6. 84779000 – Parts

Only 8477 may not necessarily capture all plastics-processing machinery.

Depending on the equipment, machinery used in Recycling of Plastics Such as shredding, crushing, grinding, mixing/compounding, Sorting, washing and pelletising (Granulation) can fall under other HSN headings, particularly **depending on the machine's principal function.**

Other HSN codes of plastics Processing Machinery are:

HSN	Machinery / equipment
84778090	Other machinery for working rubber/plastics
84772000	Extruders
84779000	Parts of machinery for working rubber/plastics
84741090	Sorting, screening, separating and washing machinery for other mineral substances
84742090	Other crushing/grinding machines
84798200	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, etc. machines
84798999 / other 8479 lines	other machines having individual functions
8421	Centrifuges; filtering/purifying machinery
8422	Machinery for cleaning/drying containers etc.

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B) Machines used in Plastics Recycling.

Plastic-recycling machinery is not necessarily confined to one HSN heading. The correct classification depends on the machine's principal function.

Plastic Recycling Machinery can broadly be classified as under.

A. Size reduction: Shredders, Crushers, Granulators, Pulverisers

B. Washing & drying: Pre-washers, Friction washers, Hot washers, Float-sink tanks, Dewatering, Centrifugal dryers, Hot-air dryers

C. Sorting & separation: Colour sorting, NIR/polymer sorting, Optical sorting, Metal separation, Density separation

D. Reprocessing: Agglomerators. Densifiers, Extruders, Melt filtration, Pelletisers

E. Complete recycling plants & parts

C) Suggested HSN codes for Plastic Recycling Machines.

We may consider following HSN Codes for Plastics Recycling Machinery

Main HSN 8477.60

Sub category

8477.60.10
8477.60.20
8477.60.30
8477.60.40
8477.60.50
8477.60.90

Assigned to

A. 84776010 - Size reduction: Shredders, Crushers, Granulators, Pulverisers

B. 84776020 - Washing & drying: Pre-washers, Friction washers, Hot washers, Float-sink tanks, Dewatering, Centrifugal dryers, Hot-air dryers

C. 84776030 - Sorting & separation: Colour sorting, NIR/polymer sorting, Optical sorting, Metal separation, Density separation

D. 84776040 - Reprocessing: Agglomerators. Densifiers, Extruders, Melt filtration, Pelletisers

E. 84776050 - Complete Recycling / Reprocessing plants.

F. 84776090 - Parts of above equipment.

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Submitted for your kind consideration

SUNIL SHAH
President

Yours sincerely

ANIL REDDY VENNAM
Senior Vice President

The All-India Plastics Manufacturers' Association

BIPIN DESAI
Vice President - Finance



MAYUR K. SHAH
Vice President (West Zone)

Sunil Shah
President - AIPMA

Arvind Mehta
Chairman, AIPMA Governing Council

SUNIL MONGA
Vice President (North Zone)

CC: **Sh G Venkatesh, ICoAS**
JS DCPC Joint Secretary (Petro Chemicals)
Department of Chemicals and Petrochemicals
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