



**Letter No. 61/39/86-CX.2, dated 2-9-1986**

**"Dividers, partitions, plates made out of corrugated paper/paper board"**

Classification [Chapter 48]  
Government of India  
Ministry of Finance (Department of Revenue)  
New Delhi

1. A doubt has been raised as to whether dividers, partitions, plates and other accessories made out of corrugated paper/paper board and used as inherent fittings placed inside the corrugated box with a view to adequately protect and keep the packed products in their position, are part and parcel of the corrugated boxes classifiable along with the same or such partitions, dividers, are classifiable under 4818.90 as other articles of paper/paper board.
2. The matter has been examined in the Ministry and it is clarified that such parts of boxes used for the above said purpose cannot be separately classified under sub-heading 4818.90 as other articles of paper/paper board. They will be classifiable under the heading under the box itself is classifiable.