

**CUSTOMS AUTHORITY FOR ADVANCE RULINGS**  
**New Customs House, Ballard Estate, Mumbai – 400 001**

The 12<sup>th</sup> of July, 2021

Ruling Nos. CAAR/Mum/ARC/20-31/2021

In

Application Nos. CAAR/CUS/APPL/2-13/2021-O/o Commr-CAAR-MUMBAI

Name and address of the applicant : Endress + Hauser (India) Pvt. Ltd.,  
7B, 7th floor, Godrej One, Pirojshanagar Nagar,  
Vikhroli (East), Mumbai- 400079

Commissioner concerned : The Commissioner of Customs (Preventive)(CPC),  
55-17-3, C-14, 2nd Floor, Road No. 2,  
Industrial Estate, Autonagar, Vijayawada  
(Andhra Pradesh) – 520007

Present for the application : Ms. Sonali Trivedi,  
Shri Hemal Desai,  
Shri Santosh Kumar,  
Shri M. S. K. Reddy, Consultant.

Present for the Department : --

**Ruling**

The present proceedings involve 12 applications for advance rulings filed by M/s. Endress+Hauser (India) Pvt. Ltd. These applications seek the classification of a group of products, which, according to the applicant, are measuring devices, namely flowmeters. The details of these applications are as under:

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|--|---|
| 1. Cubemass C 100, C 300, and C 500;       | - App No. CAAR/CUS/APPL/2/2021-O/o Commr-CAAR-MUMBAI  |
| 2. Dosimass;                               | - App No. CAAR/CUS/APPL/3/2021-O/o Commr-CAAR-MUMBAI  |
| 3. Promass A 100, A 200, A 300 and A 500;  | - App No. CAAR/CUS/APPL/4/2021-O/o Commr-CAAR-MUMBAI  |
| 4. Promass E 100, E 200, E 300, and E 500; | - App No. CAAR/CUS/APPL/5/2021-O/o Commr-CAAR-MUMBAI  |
| 5. Promass F 100, F 200, and F 500;        | - App No. CAAR/CUS/APPL/6/2021-O/o Commr-CAAR-MUMBAI  |
| 6. Promass H 100, H 300, and H 500;        | - App No. CAAR/CUS/APPL/7/2021-O/o Commr-CAAR-MUMBAI  |
| 7. Promass I 100, I 300, and I 500;        | - App No. CAAR/CUS/APPL/8/2021-O/o Commr-CAAR-MUMBAI  |
| 8. Promass O 100, O 300, O 500;            | - App No. CAAR/CUS/APPL/9/2021-O/o Commr-CAAR-MUMBAI  |
| 9. Promass X 300, and X 500;               | - App No. CAAR/CUS/APPL/10/2021-O/o Commr-CAAR-MUMBAI |
| 10. Promass P 300, and P 500;              | - App No. CAAR/CUS/APPL/11/2021-O/o Commr-CAAR-MUMBAI |
| 11. Promass Q 300, and Q 500;              | - App No. CAAR/CUS/APPL/12/2021-O/o Commr-CAAR-MUMBAI |
| 12. Promass S 100, S 300, and S 500.       | - App No. CAAR/CUS/APPL/13/2021-O/o Commr-CAAR-MUMBAI |

2. The aforementioned categorisation of the flowmeters into groups are stated to be based on their characteristics. A flowmeter with a unique combination of transmitter and sensor is considered a distinctive instrument. For example, Promass X 300 is a unique combination where “X” represents the sensor type, and the numbers 300 represents the transmitter. There may be further variations in X 300 order code structure based on the sensor size and generation of the instrument. The groupings of the





flowmeters have been done on the basis, that have the same sensor but different transmitters. The numbers in the models represent the type of transmitter, e.g., 100 stands for blind integral, 300 for integral, and 500 for remote transmitter. The difference in the number denotes the placement of the transmitter (integral to the instrument or placed at remote location etc.). There are other minor differences based on size/dimension. These variations, it is stated, are not significant enough to impact the HS Classification in any manner.

3. In these applications, advance ruling on the HS classification of the aforementioned varieties of flowmeters, which are measuring instruments imported by E + H, has been sought. These devices are stated to be multi-variable flowmeters for liquids and gases. These instruments operate on the measuring principle based on the controlled generation of Coriolis forces. These forces are always present in a system when both translational and rotational movements are superimposed. Each Coriolis flowmeter has one or more measuring tubes, which an exciter causes to oscillate artificially. As soon as the fluid starts to flow in the measuring tube, additional twisting is imposed on this oscillation due to the fluid's inertia. Two sensors detect this change of the tube oscillation in time and space as the "phase difference." This difference is a direct measure of the mass flow. In addition, the fluid density can also be determined from the oscillation frequency of the measuring tubes. The temperature of the measuring tube is also registered to compensate thermal influences. The process temperature derived from this is available as an additional output signal. The measuring principle operates independently of the physical fluid properties such as viscosity or density and provides the highest measurement performance for liquids and gases under varying, demanding process conditions. Their accuracy is not affected by high pressure or alternating flow conditions. Thus, the goods on which advance rulings are being sought only measure parameters (like flow rate) and make available the measured value in the required signal format for further processing/information, as per the requirement of the end customer. For a safe & reliable working, the measured raw signals are converted into analogue or digital signal which is the basis for any display. It is stated that these goods do not have the capacity to independently control or regulate the flow of liquids or gases. The description of the goods, their principal function, and the suggested appropriate classification have been provided in appendices along with the weblinks to the catalogues for each product, for the goods covered in the applications. The main purpose for which these instruments are purchased by the applicant's customers, is to measure the process variable which help them to manage their plant efficiently and in a safe manner. It is emphasised that these flowmeters are designed to be measuring instruments, they are marketed and sold as measuring instruments and used by the customers as measuring instruments.

4. The applicant has informed that they had, in past, imported certain measuring instruments and had filed Bills of Entry Nos. 7041231, dated 02.07.2018 and 7880188, dated 01.09.2018 claiming the classification under CTH 90.26 and the benefit of Notification No. 24/2005-Customs, dated 01.03.2005 (Sl. No. 31). The items covered in the said Bills of Entry were: -

1. PROMASS P 100 8P1B15, DN15 1/2" 8P1B15-1RT4/0 CORIOLIS FLOWMETER
2. PROMASS P 100 8P1B08, DN08 3/8" 8P1B08-1MM1/0 CORIOLIS FLOWMETER
3. PROMASS F 300 8F3B80, DN80 3" 8F3B80-8QV7/0 CORIOLIS FLOWMETER
4. PROMASS 84F08, DN8 3/8" 84F08-2196/0 CORIOLIS FLOWMETER
5. CERABAR PMC11 (PRESSURE TRANSDUCER)
6. CERABAR
7. MICROPILOT FMR20 (LIQUID LEVEL MEASURING INSTRUMENTS)
8. LIQUIPHANT M FTL51H (LIQUID LEVEL MEASURING INSTRUMENTS)
9. CERAPHANT PTP33B (PRESSURE SWITCH).

During the course of assessment, the original authority had rejected the classification claimed and classified the items under CTH 90328990 and consequently denied the exemption. The applicant filed





an appeal with the Jurisdictional Commissioner of Customs (Appeals). In the Order-in-Appeal dated 28.06.2019, the Commissioner (Appeals) had observed that the imported parts and accessories might have been used in manufacturing either the measuring device or the controlling device, but since the final product is a regulating or controlling device, its parts shall also be classifiable under heading 9032 and consequently the benefit of Notification No. 24/2005-Customs, 01.03.2005 is not admissible to the appellant. The applicant has filed an appeal against the OIA which, at present, is pending in the Tribunal. The applicant has reiterated that the items for which advance rulings have been sought are not covered in the pending appeal. It is argued that the well-established position of law is that classification of each good has to be decided on their merit, considering their function(s), characteristics and the wording of the tariff headings and the related chapter and section notes. In its findings, the Order-in-Appeal refers to 'the goods under reference'. Thus, the OIA applies specifically and only to the goods discussed in the OIA.

5. Since, the applicant has expressed their desire to import the subject goods through Sricity SEZ, the applications were forwarded to the concerned customs authorities along with copies to the Commissioner of Customs(Preventive), Vijayawada. The comments/report received are summarised as under: -

'The applicant has imported Micro pilot NMR 81 (Model No.NMR81-5F34/0), in the Sricity SEZ, classifying the same under CTH 9026. The assessment for the said import is still provisional, on the issue of classification. No other goods have been imported in the Sricity SEZ and no other issue pending with them. On the issue of classification of the goods (whether they classifiable under CTH 9026 or 9032), an assessment order was passed by the Assistant Commissioner of Customs (Import), Group VB, Air Cargo Complex, Mumbai, dated 01.09.2018 confirming the classification against the applicant and the said order was upheld in first appeal and the matter is now pending for decision before the Hon'ble CESTAT, Mumbai. Therefore, it was suggested to obtain the views and comments of the concerned Mumbai Commissionerate. Doubts have been raised in respect of the expert opinions submitted by the applicant from the Fluid Control Research Institute, Palakkad, Kerala, and from the Department of Chemical Engineering, Institute of Chemical Technology, Mumbai on the grounds that it is not known whether the goods being manufactured in the Aurangabad unit of the applicant are the same goods with the same specifications and technology which will be imported; that, the reports of 2014 cannot be made applicable to goods proposed to be imported in 2021; that, neither the assessing officer nor the appellate authority has considered these reports favourably; that, only certain models of Promass were taken up for study and not all the models for which advance rulings are sought; that, the certificate dated 07.09.2014 is only an opinion of the said institute and the report at para 6 mentions clearly that two opposing arguments can be made out of which they select one as their opinion; that, any test or study on imported goods can only be done by Central Revenues Control Laboratory or approved/ authorized by CRCL, to be binding. The considered view of the concerned customs authorities is that the ratio of the issue as decided by the Commissioner(Appeals) is applicable to the goods proposed to be imported in their SEZ. Therefore, it is opined that the present applications are not fit for advance rulings by the CAAR.' In accordance with the suggestion from the jurisdictional customs authorities, the subject applications were sent to the Commissioner of Customs(Import), Air Cargo Complex, Mumbai. However, no reply has been received from Mumbai Customs.

6. The comments from the Vijayawada commissionerate have been shared with the applicant and the applicant has filed their rejoinder. In the rejoinder, the applicant has pointed out that, they have fully disclosed the facts regarding the earlier imports in their applications; that the Order-in-Appeal dated 28.06.2019 does not cover the products included in this application; that, each item has to be evaluated and classified on its own merits; that, flowmeters neither contain a controlling device, nor a starting,





stopping or operating device, which is required for goods falling under heading 90.32, as per HSN Explanatory Notes; that, flowmeters do not have any automatic controlling or regulating function; that, they are not manufactured or imported as parts of automatic controlling or regulating instruments; that, the premise of the said order that the imported goods are parts used in controlling and regulating devices belies the facts, since the flowmeters are operable as standalone devices for measurement, and they are neither automatic controlling and regulating instruments, nor parts of control devices and are capable of operating without any control system at the customer's end; that, they do not import control systems, and therefore, neither the order-in-appeal nor the rationale adopted by the order can be applied to the goods covered in the advance ruling applications; that, with respect to the contention that the expert opinions were old, it is stated that such opinions were obtained for the purpose of assessing functionalities of instruments; that, they have submitted justification for classification of the flowmeters under CTH 9026 from various dimensions and that the various averments they have made in the applications are sufficient and pertinent to take a conclusive view on classification; that, the expert opinions were enclosed because they were readily available; that, these expert opinions are not relied upon as the sole or even as the primary basis for seeking classification of the goods under CTH 9026; that, the dates of the reports do not influence their validity as the Promass flowmeters have remained functionally the same; that, with respect to the contention that only CRCL has jurisdiction over testing of imported goods, it is pointed out that the department has not referred the matter to CRCL; that, several actual customers have certified that the E+H instruments are used in their plants only for the purpose of measuring, and checking of the flow, level, pressure or other variables of liquids and gases; that, measurements may be used for the purpose of monitoring process variables; that, there is no merit in the suggestion to seek comments from Mumbai Air Cargo Customs being contrary to the provisions of Section 28J of the Customs Act, 1962.

7. These applications were heard on 22.06.2021. On behalf of the applicant, Sri Hemal Desai explained the degree of customisation that is possible to meet the requirements of different clients. It was argued that the previous dispute, which they have fully disclosed in their applications, were for different products, and that there is no bar for seeking advance rulings for the products involved in the present applications. Emphasis was placed on the Note 2 to Chapter 90. It was also reiterated that all the devices for which advance rulings have been sought are merely measuring devices and have no automatic controlling or regulating features.

8. Before proceeding on the merits, in view of the comments from the jurisdictional commissionerate, it is necessary to establish admissibility of these applications first. According to Section 28-I(2) of the Customs Act, 1962, the Authority shall not allow the application where the question raised in the application is either already pending in the applicant's case before any officer of customs, the Appellate Tribunal or any Court; or has already been decided by the Appellate Tribunal or any Court. It is true that there is an appeal of the applicant pending before the Tribunal. The pending appeal is in respect of products which are not involved in any of the 12 applications involved in the present proceedings. The term "advance ruling" is defined in the Act as a written decision on any of the questions referred to in Section 28H raised by the applicant in his application in respect of any goods prior to its importation or exportation. The Technical Guidelines on Advance Rulings for Classification, Origin and Valuation, published by the World Customs Organisation, in its Clause 7, says that, 'An application for advance ruling on classification, origin or valuation shall be made in writing to a competent authority and relate to only one good(emphasis supplied). From a reading of the law as it stands, and the WCO's mandate, it would appear that if advance ruling applications are to be rejected only on the ground that a similar product is involved in a dispute, the entire purpose of seeking advance rulings would be defeated. It has to be kept in mind that the process of advance rulings is not a dispute settlement mechanism, but is purely of a facilitative nature and seek to enhance ease of cross border





trade by indicating entry tax liabilities prior to import or export. In such circumstances, if the present applications are rejected only because an appeal is pending in respect to similar products, in my considered opinion, that would be a travesty. Therefore, I have decided to proceed with the present proceedings and render a ruling on merits.

9. I have considered all the materials placed before me and have also verified the weblinks provided by the applicant to the specific products. The items for which advance rulings have been sought, their characteristics, specifications etc. are already mentioned in the first three paragraphs of this ruling. To summarise, the items under consideration are stated to be flowmeters, which are instruments that measures/checks mass flow of liquids and gases, along with other parameters such as temperature, specific gravity etc. The product catalogues submitted with these applications are also in agreement with this contention of the applicant. The applicant has explained the basis of grouping of the instruments/devices and each group of products are intended for different applications/industries. For example, the Cubemass group of products are for chemical/petrochemical industries while Dosimass are for personal care/F&B industries. Two expert opinions, from Fluid Control Research Institute, Palakkad, Kerala; and Institute of Chemical Technology, Mumbai are also confirming the applicant's stand in respect of the instruments manufactured by their Aurangabad plant. In this case, I am confronted with two different possible headings for classification of the impugned devices/instruments, i.e., 90.26 which is for '*INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES (FOR EXAMPLE, FLOWMETERS, LEVEL GAUGES, MANOMETERS, HEAT METERS), EXCLUDING INSTRUMENTS AND APPARATUS OF HEADING 9014, 9015, 9028 OR 9032*' or 90.32 which is for '*AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS*'. From the product catalogues, it appears that these flowmeters measure the mass flow of liquids and gases, along with other parameters such as temperature. The flowmeters appear to be capable of only measuring the value and the measured parameter(s) are displayed visually or provided as a digital output. Hence, these instruments appear to match the description for goods covered under heading 90.26, as instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases. I find that the heading 90.26 specifically mentions flowmeters. Applying the Rule 1 of the General Rules for Interpretation of the Import Tariff, "*...for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require...*", it appears that considering the nature of the devices/instruments involved in this proceeding, heading 90.26 is a more appropriate classification. Rule 3 of the GIR states that "*the heading which provides the most specific description shall be preferred to headings providing a more general description*". The classification of the flowmeters under heading 90.26 complies with the mandate of both the above mentioned General Rules. The HSN Explanatory Notes for heading 90.26 states that, "*This heading covers instruments and apparatus for measuring or checking the flow, level, pressure, kinetic energy or other process variables of liquids or gases. The instruments and apparatus of this heading may be fitted with recording, signalling or optical scale-reading devices or transmitters with an electrical, pneumatic or hydraulic output. Measuring or checking apparatus generally incorporates an element sensitive to variations in the quantity to be measured (e.g. Bourdon tube, diaphragm, bellows, semiconductors) moving a needle or a pointer. In some devices the variations are converted into electrical signals. Measuring or checking instruments or apparatus of this heading combined with taps, valves, etc., are to be classified as indicated in the Explanatory Note to heading 84.81.*"

*"APPARATUS FOR MEASURING OR CHECKING THE FLOW OR RATE OF FLOW OF LIQUIDS OR GASES"*





(A) Flowmeters - These indicate the rate flow (in volume or weight per unit of time) and are used for measurement of flow both through open channels (rivers, waterways, etc.) and through closed conduits (pipings, etc.). Some flowmeters use the principle of the fluid meters of Heading 90.28 (turbine- type, pistontype, etc.) but the majority are based on the principle of differential pressure. These include -

- Differential Pressure (fixed aperture) flowmeters....,
- Variable area (variable aperture) flowmeters....,
- Flowmeters which operate by using magnetic fields, ultrasound or heat.

This heading excludes:

- Hydrometric paddle-wheels for measuring the rate of flow in rivers, canals, etc., which fall in heading 90.15 as hydrological instruments;
- Apparatus which merely indicate the total amount of liquid delivered over a period, which are classified as supply meters in heading 90.28.”

Thus, the HSN Explanatory Notes to heading 90.26 state that apart from specific exclusions as mentioned, heading 90.26 covers instruments and apparatus for measuring the flow, level, pressure, kinetic energy or other process variables of liquids or gases. The flowmeters under consideration appear to only measure the flow rate and make available the measured value in the required signal format for further processing/information, based on the requirement of the end customer. There is nothing on record, or available in the product catalogues to indicate that these devices/instruments have the capacity to perform additional functions of automatically controlling or regulating the flow of liquids. I also find merit in the applicant's contention that classification has to be based on the form of goods at the time of their clearance and it is a settled legal position that the goods have to be assessed to duty in the condition in which they are imported. The decision of the Hon'ble Supreme Court in the case of Dunlop India Vs. UOI - 1983 (13) ELT 1566 (SC), cited by the applicant, states that 'the condition of the article at the time of importing is a material factor, for the purpose of classification as to under what head, duty will be leviable'. In the present case, what is proposed to be imported and cleared are flowmeters used in measuring the flow of liquids or gases. Therefore, the goods are required to be classified are only flowmeters, which per se, are not capable of performing any controlling function. The applicant's global company, according to information available in the public domain, is a market leader in the field of manufacturing flowmeters. The product positioning of these goods are as flowmeters only. There is no material before me to reject the applicant's contention that these flowmeters are individually marketable and in many cases, operate without any control system at the customers' end and that they can be used as stand-alone instruments for measurements in some industries (water management and sugar industries) where only measurement is involved for monitoring with no interface with any other system. These flowmeters do not and cannot control the flow of the liquid/gas. The export invoice from parent company in Germany also shows that the classification adopted was CTH 9026. As per HSN explanatory Notes, to be classified under Heading 90.32, the system essentially comprises of the following devices:

- A device for measuring,
- A device for controlling, and
- A starting, stopping or operating device.

The applicant has contended that their flowmeters are only measuring devices. They neither contain a controlling device, nor a starting, stopping or operating device. Therefore, the imported products do not fulfil the criteria set out in the HSN Explanatory Notes for classification under Heading 90.32. The principal function of the flowmeters is to measure the process parameter of flow. It is possible the output from these flowmeters may then be used for giving input to an independent process control system or process controller which compares the signal received with desired measurements and sends a control





command or signal. The flowmeter may have facilities for providing a digital output to just ensure that the end user can integrate the flowmeter with other controlling apparatus to suit their needs. However, it is necessary to make a distinction between the measuring instrument and the control system, which acts on the measured variable. Automatic regulating or controlling instruments are designed to bring a factor, such as flow to, and maintain it, at a desired value, by constantly or periodically measuring its actual value. The products covered in the present applications are flowmeters only. They are not part of control systems and are distinct from the control systems. They are operable as standalone devices classifiable under heading 90.26 as simple measuring devices. They cannot be treated as parts of control devices and can operate without any control system at the customers' end. Before coming to this conclusion, I have carefully considered the findings of the Id. Commissioner(Appeals) who dealt with the import of Liquiphant and other measuring instruments. It appears that Id. Commissioner(Appeals) have considered some investigation carried out by the Director General of Audit which came to the conclusion that the final product manufactured by the appellant is not merely measuring instrument and it is in fact a part of automatic regulating or controlling apparatus under heading 90.32 of Central Excise Tariff Act, 1985. The appellate order also considers the catalogue submitted by the appellant of products and came to the conclusion that these devices contain sensors, micro processor, transmitters, amplifiers, relays etc. along with software and that such devices also have inbuilt software known as HART PROFIBUS PA/DP, Foundation Fieldbus and others which makes the resultant product suitable for two way communication and process control. A conclusion has also been drawn that these devices have time saving local operation system without additional software and hardware and also have integrated web server, and therefore, can convert analogue signals into digital or electrical signals which are amplified further to desired strength and then are transmitted to process controller. Therefore, it has been held that the final equipment is suggested to have facility of configuration of parameters to be controlled and the parts and accessories imported by the appellant are to be used for sophisticated functional units which directly participate in process control. On the basis of the above understanding, the Id. Commissioner(Appeals) has upheld classification of Liquiphant and other flowmeters and has also denied the benefit of exemption. However, I am unable to agree with the conclusions of the Id. Commissioner(Appeals) in holding that the imported goods were parts and accessories for manufacture of automated process control systems. As I have already observed earlier in this ruling, classification has to be decided on the basis of the state of goods at the time of import and any subsequent activity shouldn't influence the classification decision. This also is the view of the Hon'ble Supreme Court in the case of M/s. Sony India, reported at 2008 (231) E.L.T. 385 (S.C.) apart from the ruling in the case of M/s Dunlop India vs UOI – 1983 (13) ELT 1566 (SC) cited by the applicant. Therefore, I am unable to agree with the conclusions of the Id. Commissioner(Appeals) and hold that even though it is possible that some of the flowmeters proposed to be imported by the applicant can be used in a system to control and regulate process parameters, these flowmeters, by themselves, are not automatic controlling and regulating apparatuses.

In view of my aforesaid discussions, I hold that the instruments/devices listed at the first paragraph of this ruling merit classification under heading 90.26 and more specifically, under sub-heading 90261010 of the first schedule to the Customs Tariff Act, 1975.


  
(M.R. MOHANTY)

Customs Authority for Advance Rulings,  
Mumbai



This copy is certified to be a true copy of the ruling and is sent to: -

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(Ashok Kumar)  
Secretary,

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