



सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण

**CUSTOMS AUTHORITY FOR ADVANCE RULINGS**

नवीन सीमाशुल्क भवन, बेलाई इस्टेट, मुंबई - ४०० ००१

**NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI - 400 001**

**ई-मेल/E-MAIL: cus-advrulings.mum@gov.in**

The 15<sup>th</sup> of February, 2022

Order No. CAAR/Mum/ARC/02/2022

In

Application No. CAAR/CUS/APPL/02/2022 -0/o Commr-CAAR-MUMBAI

Name and address of the applicant : M/s Jabil Circuit B-26, MIDC Industrial Area Ranjangaon, Taluka- Shirur, Pune, Maharashtra- 412220

Jurisdictional Principal Commissioner/ Commissioner of Customs : 1. The Commissioner of Customs (NS-V), Jawahar Lal Nehru Custom House, Nhava Sheva, Tal- Uran, Dist- Raigad, Maharashtra-400 707  
2. The Commissioner of Customs (Import), Air Cargo Complex, Sahar, Andheri (East), Mumbai - 400099

Present for the applicant : Sh. Ravi Kumar Somani, CA  
Sh. Laxmikant

Present for the Department : Shri Venkatesh Jadhav, Assistant Commissioner, Gr. VA, ACC, Mumbai

**Order**

In pursuance of Notification No. 01/2021- Customs (N.T.), dated 04.01.2021, Customs Authority for Advance Rulings Regulations, 2021 have been notified. Thereafter, the advance ruling application of M/s. Jabil Circuit India Pvt. Ltd., B-26, MIDC Industrial Area Ranjangaon, Taluka-Shirur, Pune, Maharashtra- 412220 which was pending with the Authority for Advance Rulings, Central Excise, Customs and Service Tax, New Delhi (erstwhile authority) was transferred to the Customs Authority for Advance Rulings, Mumbai based on the address of the applicant as per the section 28 F (3) of the Customs Act, 1962, which is reproduced below:

*“on and from the date of appointment of the customs authority for advance rulings, every application and proceeding pending before the erstwhile authority for advance rulings shall stand transferred to the authority from the stage at which such application or proceeding stood as on the date of such appointment.”*



2. E-mail dated 10.02.2021 was sent to the applicant to ascertain whether the applicant is still desirous of receiving an advance ruling or otherwise. The applicant vide e-mail dated 11.02.2021 expressed their desire to submit the advance ruling application as per CAAR, Regulations, 2021 and submitted the same on 05.04.2021. The said application was forwarded to the concerned jurisdictional commissioners of Customs. Personal hearing in the matter was held on 17.05.2021 in virtual mode. Shri. Ravi Kumar Somani, CA and Shri Laxmikant (both from M/s. Hiregange & Associates) represented the applicant and the department was represented by Shri Venkatesh Jadhav, Assistant Commissioner, Gr. VA, ACC, Mumbai. During the course of personal hearing, on being asked whether they have started importing PCBA's already, the representatives of the applicant replied in affirmative. The applicant was granted time till 21.05.2021 to submit information about the import of PCB's made till date and details of any pending issue w.r.t. such imports and any other additional submissions they wish to adduce.

3. The authorised representative of the applicant M/s Hiregange & Associates vide letter dated 18.05.2021 sought four weeks of additional time for collation of required documents, preparation and submission of the adequate reply. Thereafter, personal hearing in this matter was fixed on 08.06.2021. The authorised representative of the applicant vide letter dated 04.06.2021 requested for adjournment citing various constraints. The comments received from one of the jurisdictional commissioners, i.e. NS-V, JNCH was forwarded to the applicant for information and filing of rejoinder, if any. However, no reply in this regard has been received.

4. Thereafter, vide letter dated 11.01.2022, the applicant was again requested to file the additional information sought during the course of hearing on 17.05.2021 and submit rejoinder, if any, to the comments of Commissioner of Customs NS-V, JNCH. The applicant was also informed that if no reply is received from them by 31.01.2022, it shall be presumed that they are not interested in pursuing the application. No communication has been received from the applicant till date.

5. In view of the above, as applicant has failed to submit the requisite information and express their willingness to appear for personal hearing, I order that the said application of M/s. Jabil Circuit India Pvt. Ltd. shall be treated as closed on the ground of non-prosecution.

  
15/02/2022

(M.R. MOHANTY)

Customs Authority for Advance Rulings,  
Mumbai



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

1. M/s Jabil Circuit B-26, MIDC Industrial Area Ranjangaon, Taluka- Shirur, Pune, Maharashtra-412220  
Email: [Sanjay\\_ajmera@jabil.com](mailto:Sanjay_ajmera@jabil.com) [Laxmikant\\_Bhagwat@jabil.com](mailto:Laxmikant_Bhagwat@jabil.com) ,  
[ravikumar@hiregange.com](mailto:ravikumar@hiregange.com)
2. The Commissioner of Customs (NS-V), Jawahar Lal Nehru Custom House, Nhava Sheva, Tal-Uran, Dist- Raigad, Maharashtra-400 707  
Email: [commrns-5@gov.in](mailto:commrns-5@gov.in) , [commr-ns5@gov.in](mailto:commr-ns5@gov.in)
3. The Commissioner of Customs (Import), Air Cargo Complex, Sahar, Andheri (East), Mumbai - 400099  
Email: [import.acc@gov.in](mailto:import.acc@gov.in)
4. The Customs Authority for Advance Rulings, 5<sup>th</sup> Floor, NDMC Building, Yashwant Place, Satya Marg, Chanakyapuri, New Delhi - 110021.  
Email: [cus-advrulings.del@gov.in](mailto:cus-advrulings.del@gov.in)
5. The Chief Commissioner of Customs, Mumbai Customs Zone-I, Ballard Estate, Mumbai - 400001.  
Email: [ccu-cusmum1@nic.in](mailto:ccu-cusmum1@nic.in)
6. The Chief Commissioner (AR), Customs Excise & Service Tax Appellate Tribunal (CESTAT), West Block-2, Wing-2, R.K. Puram, New Delhi - 110066.  
Email: [cdrcestat123@gmail.com](mailto:cdrcestat123@gmail.com), [ccar.cestat-delhi@gov.in](mailto:ccar.cestat-delhi@gov.in)
7. The Member (Customs), Central Boards of Indirect Taxes & Customs, North Block, New Delhi-110001.  
Email: [mem.cus-cbec@nic.in](mailto:mem.cus-cbec@nic.in)
8. Commissioner(Legal), CBIC Offices, Legal Cell/CX. 8A (5<sup>th</sup> Floor) Hudco Vishala Building, C-Wing, Bhikaji Cama Place, R.K. Puram, New Delhi- 110066.  
Email: [anishgupta.irs@gov.in](mailto:anishgupta.irs@gov.in) , [commr.legal-cbec@nic.in](mailto:commr.legal-cbec@nic.in)
9. The Webmaster, Central Boards of Indirect Taxes & Customs.  
Email: [webmaster.cbec@icegate.gov.in](mailto:webmaster.cbec@icegate.gov.in)
- ✓ 10. Guard file.



*(Handwritten signature and date)*  
15/2/2022

(P. Vinitha Sekhar)  
Secretary,  
Customs Authority for Advance Rulings,  
Mumbai.