



**CUSTOMS AUTHORITY FOR ADVANCE RULINGS
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)
5TH FLOOR, NDMC BUILDING, YASHWANT PLACE, SATYA MARG,
CHANAKYAPURI, NEW DELHI-110021**

[Email: cus-advrulings.del@gov.in]

Present

Vijay Singh Chauhan

(Customs Authority for Advance Rulings, New Delhi)

The day of 21 April, 2022

Order No. CAAR/Del/Gecko/03/2022

In Application No. VIII/(CAAR)/Delhi/Gecko /03/2022

2375-2382
21.4.2022

Name and address of the applicant:

M/s Gecko Motors Pvt. Ltd.

House No. 1592, Sector 36-D, Chandigarh
160036

Commissioner concerned:

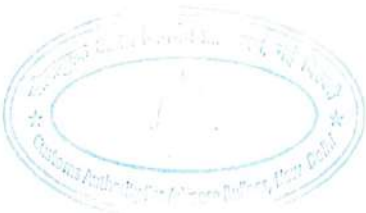
The Principal Commissioner of Customs
(Imports), ICD, Tughlakabad, New Delhi-
110020

Present for the applicant:

None

Present for the department:

None



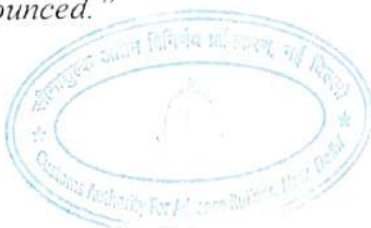
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ORDER

M/s. Gecko Motors Pvt. Ltd., House No. 1592, Sector 36-D, Chandigarh 160036, a company having PAN No.- AAEC14303F and IEC No. 2217501887 (applicant, in short), has filed an application dated 05.01.2022 received in the Authority on 18.01.2022, seeking advance ruling from the Customs Authority for Advance Rulings, New Delhi (CAAR, in short) on the classification of 'SHERP NI200 Special Purpose Vehicle under HS Code 87059000, under section 28-H of the Customs Act, 1962.

2. On the application filed by the applicant, comments were sought from the concerned Principal Commissioner of Customs (Import), Inland Container Depot, Tughlakabad, New Delhi. The office of the Principal Commissioner of Customs (Import), ICD, Tughlakabad, New Delhi furnished comments on the application vide letter dated 14.03.2022.
3. The comments of the concerned Principal Commissioner of Customs (Import), ICD, Tughlakabad have been provided to the applicant and the applicant was given an opportunity to appear for personal hearing on 12.04.2022.
4. The applicant vide letter dated 11.04.2022 requested for permission to withdraw their application for advance rulings on account of changes in their business model and cancel the personal hearing scheduled for 12.04.2022. The applicant has also mentioned that the business plan, specific vehicle models for import, manner of import (whether in finished form or broken down) and certain other operational dynamics are still in the process of finalization and they anticipate certain changes in their business model vis-à-vis the facts submitted in their application for advance rulings.
5. I have gone through the request for withdrawal of the application for advance ruling dated 20.04.2022. It is pertinent to mention here that upon amendment to the Section 28 H (4) of the Customs Act 1962 by the Finance Act 2022, the stated Sub-Section reads as:

"An applicant may withdraw his application at any time before an advance ruling is pronounced."



6. In view of the above and in exercise of the powers vested in me, vide Regulation 20 of the Customs Authority of Advance Rulings Regulation, 2021, I hereby grant leave for withdrawal of the said application for advance rulings.

Dated:- 21.04.2022

Vijay Singh Chauhan

(Vijay Singh Chauhan)
Customs Authority for Advance Rulings, New Delhi

C. No. VIII/(CAAR)/Delhi/Gecko/03/2022

Dated: 21. 04.2022

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

1. M/s Gecko Motors Pvt. Ltd. House No. 1592, Sector 36-D, Chandigarh 160036
2. The Principal Commissioner of Customs (Imports), ICD, Tughlakabad, New Delhi- 110020
3. The Customs Authority for Advance Rulings, Mumbai, New Custom House, Ballard Estate, Mumbai-400001.
4. The Principal Chief Commissioner of Customs, Delhi Customs Zone, New Custom House, IGI Airport Complex, New Delhi-110037.
5. The Chief Commissioner (AR), Customs Excise & Service Tax Appellate Tribunal (CESTAT), West Block-2, Wing-2, R.K. Puram, New Delhi-110066
6. The Member (L & J), CBIC, North Block, New Delhi
7. Webmaster, CBIC
- ✓ 8. Guard file

AS
21.04.2022

(Anamika Singh)

Secretary,

Customs Authority for Advance Rulings, New Delhi

