



**CUSTOMS AUTHORITY FOR ADVANCE RULINGS**  
**5<sup>TH</sup> FLOOR, NDMC BUILDING, YASHWANT PLACE, SATYA MARG,**  
**CHANAKYAPURI,**  
**NEW DELHI-110037**

[Email: [cus-advrulings.del@gov.in](mailto: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/Syrotech/04/2022**

**In Application No. VIII/(CAAR)/Delhi/Syrotech/50/2021**

2391-2396  
21.4.2022

Name and address of the applicant:	M/s Syrotech Networks Private Limited, H-68, Sector-63, Noida 201301, Uttar Pradesh
Commissioner concerned:	The Principal Commissioner of Customs, Air Cargo Import, Near IGI Airport, New Custom House, New Delhi-110037
Present for the Applicant:	Mr. Pankaj Sodhi, Director-Sales
Present for the Department:	None

**Order**

M/s Syrotech Networks Private Limited, a resident proprietorship firm having IEC No. 0503057894, PAN AAHCS5509C and GSTIN No. 07AAHCS5509C2ZI (M/s Syrotech, in short), has filed an application on 07.10.2021 seeking advance ruling under section 28-H of the Customs Act, 1962 before the Customs Authority for Advance Rulings, New Delhi (CAAR, in short). On scrutiny of the application, it was found in order as per CAAR Regulations, 2021 and the application was accordingly registered under serial No. 17/2021-Delhi dated 07.10.2021.



2. On registration of the application, the concerned Principal Commissioner of Customs, Air Cargo Import, New Delhi was requested vide letter dated 14.10.2021 to furnish their comments in the matter. The comments of the concerned Principal Commissioner of Customs, Air Cargo Import, New Delhi were received vide letter dated 29.11.2021
3. In accordance with the procedure prescribed under the CAAR Regulations, 2021, personal hearing was scheduled on 06.12.2021. The applicant, Sh. Pankaj Sodhi, Director-Sales attended the hearing as authorized representative on the said date. During the personal hearing Mr. Sodhi explained the technical specifications of the product under consideration. He stated that the company wishes to import SY-1101 Modem/Router that has been designed by Syrotech Engineers and is being manufactured by Shenzhen Cetia Communications Technology Co. Ltd, for supply to the customers. It is to be used at subscriber's end for the purpose of interface (Modem) and Routing (Router) enabling the customer to get broadband access for their data and video applications. He wanted the Authority to decide on the classification of the device and applicability of Notification No. 57 dated 30.06.2017.
4. For seeking further clarifications on the technical aspects of the product, certain queries were raised to the applicant. Applicant vide their letter dated 14.12.2021 filed their reply in this matter.
5. During the examination of the question of classification posed in the application, it was observed that CAAR, Mumbai has pronounced ruling on the question of classification of a similar good, without the benefit of comments of the concerned Commissioner of Customs. Therefore, efforts were made to obtain comments of certain other officers on this technical issue.
6. Even as the said process was nearing completion, the applicant vide their letter dated 20.04.2022, received on email, requested for permission to withdraw their application for advance rulings on the grounds that the said device SY 1101 is not available for



import anymore and the new device being considered will come with different features that may require a different application.

7. 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."*

8. 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 ruling.

Date: 21.04.2022



(Vijay Singh Chauhan)

Customs Authority for Advance Rulings, New Delhi

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No. VIII/(CAAR)/Delhi/Syrotech/50/2021

Dated: 21.04.2022

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1. M/s Syrotech Networks Private Limited, H-68, Sector-63, Noida 201301, Uttar Pradesh
2. The Principal Chief Commissioner of Customs, Air Cargo Complex (Import), New Custom House, Near IGI Airport, New Delhi-110037
3. The Chief Commissioner (AR), Customs Excise & Service Tax Appellate Tribunal (CESTAT), West Block-2, Wing-2, R.K. Puram, New Delhi-110066
4. The Member (L & J), CBIC, North Block, New Delhi
5. The Webmaster, CBIC
6. Guard file

OC

SM  
21.04.2022

(Anamika Singh)

Secretary,

Customs Authority for Advance Rulings, New Delhi

