



**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

Samar Nanda (Customs Authority for Advance Rulings, New Delhi)

**The day of 18th November, 2022
Ruling No.- CAAR/Delhi/HP India /13/2022
In Application No. VIII/CAAR/Delhi/HP India/13/2022**

Name and address of the applicant:

M/s HP India Sales Pvt. Ltd.
DLF Cyber City Phase-3
Tower D & E, 4th Floor,
Gurgaon-122002.

Commissioner concerned:

Principal Commissioner of Customs,
Air Cargo Import,
New Customs House, IGI Airport,
New Delhi.

Principal Commissioner of Customs,
Airport and Air Cargo Complex,
Kempegowda, Bengaluru.

Principal Commissioner of Customs,
Air Cargo Complex,
Sahar, Andheri (E),
Mumbai

Principal Commissioner of Customs,
Chennai Air Cargo
New Custom House,
Air Cargo Complex, Meenabakkam,
Chennai

Present for the Applicant:

Shri V. Laxmikumaran, advocate
Shri Rachit Jain, advocate
Shri Shubham Jaiswal, advocate
Shri Ravi Shankar, representative
(M/s. HP India Sales Pvt. Ltd.)

Present for the Department:

None



Ruling

M/s. HP India Sales Private Limited., DLF Cyber City, Phase 3, Tower D & E, 4th Floor, Gurgaon - 122002, a company having PAN AAACC9862F (applicant, in short), has filed an application dated 23.05.2022 seeking advance ruling under section 28-H of the Customs Act, 1962 before the Customs Authority for Advance Rulings, New Delhi (CAAR, New Delhi in short). The application was received in the Secretariat of CAAR, New Delhi on 23.05.2022. The application was accordingly registered under serial No. 11/2022-Delhi dated 23.05.2022.

2.1 The Secretariat of CAAR, New Delhi sought comments of the concerned Principal Commissioner(s)/Commissioner(s) of Customs, on the application for advance ruling. Comments on application of advance ruling have been received from the concerned Principal Commissioner/Commissioner, Air Cargo, Chennai, Airport and Air Cargo Complex, Bengaluru and Air Cargo Complex, Sahar, Mumbai.

2.2 As per the application for advance ruling, the nature of activity is proposed import of "three different models of Laser jet printer i.e., HP Laser jet 108a (HP 108, in short), HP Laser jet MFP 136a (HP 136, in short) and HP Laser jet MFP 438nda (HP 438, in short)" and advance ruling has been sought on classification of the goods under Sub heading 8443 32 40 and 8443 31 00 of the Customs Tariff Act, 1975. Further, advance ruling has also been sought on eligibility to claim benefit of exemption under Sl. No. 2 of Notification No. 24/2005-Cus dated 01.03.2005.

3.1 It is further stated in the application that

A) HP 108 is a small and compact printer which works on laser technology; it has an inbuilt memory of 64MB and works on a processor of 400 MHz; it comes with a LED display and can be connected to any computer through a high-speed USB 2.0 port;

B) HP 136 is a multi-function printer which can be used for printing, copying as well as scanning of documents; HP 136 works on laser technology for printing and contact image sensor technology for scanning of documents; it has an inbuilt memory of 128MB and it works on the processor of 600MHz; it can also be connected to a computer through a high-speed USB 2.0 port; and

C) HP 438 is a large multi-function printer which performs the functions of printing, copying and scanning of documents; it is a more advanced multi-function printer which works on laser technology for printing and Digital CMOS Image Sensor technology for scanning of documents; it has an inbuilt memory of 512MB and comes with a processor of 600MHz; it comes with a 4-line LCD display and can be connected to a computer through high-speed USB 2.0 port as well as ethernet 10/100 Base TX.

3.2 In respect of the said three models of printers, it is also stated that the applicant intends to import the subject goods without formatter boards; the applicant will import the formatter boards later on and assemble it in the subject goods before selling it to their customers; a formatter board is a PCB which is used for controlling various functions of the printer like receiving and processing print data, developing and coordinating data placement and timing with the DC controller PCA, storing font and customer configuration information, communicating with the host computer, and monitoring



control panel functions etc.; furthermore, the subject goods proposed to be imported by the applicant will not have the firmware at the time of import and the same will be downloaded once the subject goods are cleared for home consumption; a firmware is a software that is etched directly into a piece of hardware; when a device is powered on, firmware is the first part to run and starts sending instructions to the device's processor to execute; the firmware helps the printer in performing various functions.

3.3 It is further stated in the application for advance ruling that the applicant has till now not imported the subject goods without formatter boards through any of the ports in India. Accordingly, the applicant has raised following questions on which advance ruling is sought:

- a. Whether the HP 136 and HP 438 proposed to be imported without formatter board are rightly classifiable under Customs Tariff Item ("CTI") 8443 31 00 of the First Schedule of the Customs Tariff Act, 1975?
- b. Whether the HP 108 proposed to be imported without formatter board is rightly classifiable under CTI 8443 32 40 of the Customs Tariff?
- c. If the answer to the above questions (a) and (b) is in the negative, then, what is the appropriate classification of subject goods under the Customs Tariff?
- d. If the answer to question (a) is in positive, whether the applicant is eligible to claim benefit of exemption under Sl. No. 2 of Notification No. 24/2005-Cus dated 01.03.2005?

3.4 The applicant also states that classification of the goods mentioned in the First Schedule of the Customs Tariff is governed by the General Rules for Interpretation (GRI, in short); the said rules for interpretation have been adopted from the General Rules for the Interpretation of the Harmonized System; as per Rule 1 of the GRI, goods under consideration should be classified in accordance with the 'terms' of the heading or the relevant Section or Chapter Notes; it further states that in the event the goods cannot be classified solely on the basis of said Rule 1, and if the headings and legal notes do not otherwise require, the remaining Rules 2 to 6 may then be applied in sequential order; Rule 1 of the GRI is extracted below for ready reference:

"The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; 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, according to the following provisions:"

the Section or Chapter Notes and Sub-Notes give detailed explanation as to the scope and ambit of the respective Section and Chapter; these notes have been given statutory backing and have been incorporated at the top of each Chapter; further, as per Rule 2(a) of the GRI, where a complete or finished article is presented unassembled or disassembled or an incomplete/unfinished article is presented which has the essential character of a finished article, the same is to be classified under the tariff heading as that of the finished/complete article; Rule 2(a) of the GRI is extracted below for ready reference:

"2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has



the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled.”;

Rule 2(a) of GRI can be applied in a circumstance wherein the imported goods have the ‘essential character’ of the finished goods; it is submitted that the exercise for determining the classification on the basis of essential character will have to be done on a case-to-case basis; the phrase ‘essential character’ is not defined either under Customs Tariff or any allied laws; the said term broadly denotes that the goods imported must have the heart and soul of the complete product; the applicability of essential character test varies with the facts and circumstances of each case; reliance in this regard is placed on the decision of Hon’ble Tribunal in *Principal Commissioner of Customs (Port), Kolkata v. M/S Kanha Electronics, Kolkata, 2021 (11) TMI 960 - CESTAT Kolkata* wherein, strands of LEDs imported without adapters were classified as lighting sets by applying rule 2(a) of GRI; the relevant portion of the judgement states, “11. Coming to the nature of the goods that are imported, although they were declared as LEDs, on examination, they were found to be not individual LEDs but strands of 50 LEDs each. Such strands of LEDs are used for decoration, etc. but one needs to attach the adapters and connectors to the strings of LEDs. There were no adapters in the consignment and therefore, they were incomplete. Learned adjudicating authority has correctly applied Rule 2(a) to conclude that they were classifiable as Lighting sets of a kind used for Christmas trees 94053000. The classification of the goods by the Commissioner (Appeals) needs to be set aside and the classification by the original authority needs to be restored and we do so.”; reliance is also placed on the decision of Hon’ble Tribunal, Mumbai in the case of *Maharaja Whiteline Industries Ltd. v. Commissioner of Customs, 2019-TIOL-1797-CESTAT-MUM*; in this case, the imported goods were examined, and it was found that the goods were essentially six sets of Injection Moulding Machine without clamping units; the goods had been imported in semi-knocked down condition; the Hon’ble Tribunal held that mere absence of clamping unit would not affect the classification of the goods, which were in semi-knocked down condition, by application of Rule 2(a) of GRI; for the purpose of assessment, the goods were to be treated to be complete machine classifiable under Sub heading 8477 10 00 of the Customs Tariff; in the present case, the applicant intends to import various printers without formatter boards; a formatter board is a PCB installed in a Laser jet printer; the primary task of the formatter board is to relay data from a computer to the printer’s engine; the formatter system communicates with the user via the control panel. It is submitted that the subject goods, in the condition in which they are proposed to be imported by the applicant, have the essential character of complete printers; reliance in this regard is placed to the Harmonized System of Nomenclature (“HSN”, in short) Explanatory Notes to section XVI; the relevant portion of the HSN Explanatory Notes states, “Throughout the Section any reference to a machine or apparatus covers not only the complete machine, but also an incomplete machine (i.e., an assembly of parts so far advanced that it already has the main essential features of the complete machine).”; thus a machine lacking only a flywheel, a bed plate, calender rolls, tool holders, etc., is classified in the same heading as the machine, and not in any separate heading provided for parts; similarly a machine or apparatus normally incorporating an electric motor (e.g., electro-mechanical hand tools of heading 84.67) is classified in the same heading as the corresponding complete machine even if presented without that motor.”; from above HSN Explanatory notes, it can be seen that if a machine (which incorporates a motor) is imported without the motor, it can still be classified as complete machine, even though machine is not able to function in absence of the motor; similarly, in the present case also,



the printers proposed to be imported without the formatter boards will have the essential character of a complete printer though they may not be functional at the time of import; in order to determine the classification of a product, reliance can be placed on the Explanatory Notes to the HSN; the HSN is a multipurpose international product nomenclature governed by 'The International Convention on the Harmonized Commodity Description and Coding System' and developed by the World Customs Organization; it comprises of various commodity groups, each identified by a six-digit code, arranged in a legal and logical structure and is supported by well-defined rules to achieve uniform classification; the HSN Explanatory Notes are not merely of persuasive value; instead, they are entitled to greater consideration and this proposition has been upheld in a catena of decisions:

- *Collector of Central Excise, Shillong v. Wood Craft Products Ltd., 1995 (77) ELT 23 (SC);*
- *Collector of Customs, Bombay v. Business Forms Ltd., 2002 (142) ELT 18 (SC);*
- *O.K. Play (India) v. Commissioner of Central Excise, AIR 2005 SC 1023, (2005) 180 ELT 300 (SC) [3-judge bench];*
- *Commissioner of Customs v. Gujarat Perstorp Electronics Ltd., (2005) 7 SCC 118, (2005) 186 ELT 532 (SC) [3-judge bench];*
- *Commissioner of Central Excise v. Phil. Corporation Ltd, (2008) 223 ELT 9 (SC); and*
- *Hindustan Unilever v. Commissioner of Central Excise, (2008) 228 ELT 374 (CESTAT-Mad);*

therefore, it is submitted that the printers proposed to be imported without formatter boards in the present case, will be classified as complete printers; accordingly, by application of Rule 1 of GRI, it would be classified under Chapter 84 of the First Schedule of the Customs Tariff; Chapter 84 of the Customs Tariff which covers various types of machinery and mechanical appliances, the two competing entries under Chapter 84 for classification of printers are Customs Tariff Heading 8443 and CTH 8471; printers are covered under both the entries i.e. CTH 8443 as well as CTH 8471 of the Customs Tariff; however, it is to be noted that the CTH 8471 covers only those kinds of printers which are presented along with the automatic data processing machine and not the printers which are presented separately; reference in this regard is made to Note 6(D) of Chapter 84 which specifically says that the printers, copying machines, facsimile machines etc. when presented separately, then, it cannot be classified under CTH 8471 even if they meet all of the conditions set forth in Note 6(C) of Chapter 84; the relevant Notes to Chapter 84 states, "6(D) Heading 8471 does not cover the following when presented separately, even if they meet all of the conditions set forth in paragraph (C): (i) printers, copying machines, facsimile machines, whether or not combined; (ii) apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network); (iii) loudspeakers and microphones; (iv) television cameras, digital cameras and video camera recorders; (v) monitors and projectors, not incorporating television reception apparatus." It is further stated that in the present case, the applicant proposes to import the subject goods on standalone basis and not with any automatic data processing machine; therefore, the subject goods cannot be classified under CTH 8471 of the Customs Tariff; hence, the subject goods will be classified under CTH 8443 of the Customs Tariff; the printers proposed to be imported by the applicant are not printing machineries which use plates, cylinders and other printing components of CTH 8443.



the Customs Tariff; therefore, the applicant understand that these printers will be classified as 'other printers' under CTH 8443 of the Customs Tariff; the scope of the printers which are covered as 'other printers' under CTH 8443 of the Customs Tariff has been discussed under HSN Explanatory Notes to CTH 8443; the relevant portion of the HSN Explanatory Notes states, "**(II) OTHER PRINTERS, COPYING MACHINES AND FACSIMILE MACHINES, WHETHER OR NOT COMBINED**, this group covers:(A) Printers, this group includes apparatus for the printing of text, characters or images on print media, other than those that are described in Part (I) above., these apparatus accept data from various sources (e.g., automatic data processing machines, flatbed desktop scanners, networks); most incorporate memory to store that data, the products of this heading may create the characters or images by means such as laser, ink-jet, dot matrix or thermal print processes..."; it can be seen from the above extracted portion of HSN Explanatory Notes, that the printers having inbuilt memory, and which are used for printing of text, characters or images by means of laser technology are covered under the category of 'other printers' under CTH 8443 of the Customs Tariff; in the present case also, the applicant proposes to import Laser jet printers which comes with an inbuilt memory and will be used for printing of texts, characters etc.; therefore, the printers proposed to be imported by the applicant will be classified as 'other printers' under CTH 8443 of the Customs Tariff; the two models of the printers proposed to be imported by the applicant i.e. HP 136 and HP 438 performs the function of printing as well as copying; it is to be noted that the machines which perform two or more of the functions of printing, copying or facsimile transmission are covered under Subheading 8443 31 00 of the Customs Tariff; here, it is imperative to note that Subheading 8443 31 00 of the Customs Tariff covers only those machines which are capable of connecting to an automatic data processing machine or to a network; the applicant is of the view that by virtue of first part of Rule 2(a), once it is concluded that printer without formatter board has the essential character of a complete printer, then it should be deemed to be complete printer with formatter board for classification purposes, including interpretation of the headings/subheadings/tariff entries; therefore, both these printers will be correctly classifiable under Subheading 8443 3100 of the Customs Tariff; similarly, HP 108 will also be deemed to be a complete printer by applying Rule 2(a) of GRI and therefore, the same should be considered as capable of connecting to an automatic data processing machine; however, since HP 108 does not perform the functions of copying or facsimile transmission, therefore, the same cannot be classified under Subheading 8443 3100 of the Customs Tariff; therefore, considering the fact that HP 108 is a Laser jet printer, the applicant is of the view that it will correctly merit classification under Sub heading 8443 32 40 of the Customs Tariff.

3.5 As regards eligibility to claim exemption under Notification No. 24/2005-Cus., the applicant submits that Sl. No. 2 of Notification No. 24/2005-Cus. provides exemption from payment of BCD to all goods falling under Sub heading 8443 3100 of the Customs Tariff; since HP 136 and HP 438 are correctly classifiable under Sub heading 8443 31 00 of the Customs Tariff, therefore, the applicant understands that these are eligible for benefit of nil rate of BCD as per Sl. No. 2 of Notification No. 24/2005-Cus.

4. In the light of the aforementioned submissions, the applicant is of understanding that HP 108, HP 136 and HP 438 are Laser jet printers having the essential character of a complete printer in the 'as imported condition', even in the absence of formatter board; therefore, they consider these goods to be appropriately classifiable under Sub heading 8443 32 40, 8443 3100 and 8443 3100, respectively; furthermore, exemption from



payment of Basic Customs Duty under Sl. No. 2 of Notification No. 24/2005-Cus. on import of HP 136 and HP 438, is also applicable.

5.1 I have also gone through the comments of concerned Principal Commissioner/Commissioner of Customs. While commenting on the application for that item HP 136 and HP 438 has essential character of Multi-Function Printer without formatter board also and hence as per rule 2(a) of GRI, the said goods are classifiable under sub heading 84433100. Whereas, the item HP 108 without formatter board also has the essential character of a Laser Jet Printer; hence as per rule 2(a) of GRI, said goods are classifiable under sub heading 84433240. It is further stated that on import of HP 136 and HP 438, the applicant would be eligible to claim benefit of exemption under serial no. 2 (84433100) of Notification No. 24/2005-Cus.

5.2 The concerned Principal Commissioner, Airport and Air Cargo Complex, Bengaluru commented inter-alia that in view of the technical details provided by the applicant, it seems importer self classification of goods is correct.

5.3 However, the concerned Commissioner of Customs (I), Air Cargo Complex, Mumbai has opined stating inter-alia that without formatter board, the imported item is a mechanical device; the essential character of the exact item comes from the formatter board; therefore contention of the applicant does not appear to be correct; thus Laser Jet printer 108a and 136a merit classification under sub heading 84439940.

6. In accordance with the procedure prescribed under the CAAR Regulations, 2021, personal hearing was scheduled on 03.11.2022. Personal hearing in the matter was attended by Shri Laxmikumar, advocate wherein he started with explaining that due to acute chip problem, the applicants have to resort to import of printer and formatter board, separately, otherwise, the product under import is completely finished; further, the cost of the formatter board account for only 14% of the total cost of the printer; thus the relevant headings for multifunction and other printers are 844331 and 844332 respectively. Advocate, further referred to rule 2 (a) of General Rule for Interpretation of Import Tariff and mentioned that the incomplete machine, which the applicant intend to import, has the essential character of the finished printer, accordingly, the printers referred in the application merit classification in the headings 844331 or 844332, as the case may be. He also stated that CKD kits of motor vehicles without engine merit classification in Chapter 87 under the heading meant for complete vehicle; accordingly same analogy be applied in the present case. He also informed that they would like to give a small note on the issue by 07.11.2022. Authority asked the authorised representative as to whether the incomplete printer which is meant to perform multi-functions can perform the function of photocopying even without formatter board. The advocate answered the specific query in negative.

7. Additional submissions dated 08.11.2022 have been submitted by the Advocates for the applicant wherein referring to the comments received from the concerned Commissioner, Mumbai, it is stated inter-alia that the comments provided by them regarding classification and exemption vide Notification to the subject goods are legally incorrect and deserves to be rejected; the formatter board is only a printed circuit board which is used to relay data from a computer to the printer's engine; apart from formatter board and firmware, the printer has all other components like engine, tone cartridge, top level, etc; therefore, it is submitted that the printers proposed to be imported by the applicant have the essential character of complete printers; consequently, they will be



classified as complete printers by applying rule 2(a) of GRI; reliance in this regard is placed on HSN Explanatory Notes to Chapter 87 of the Customs Tariff which talks about classification of incomplete vehicles; it is submitted that motor vehicles cannot function without its engine, however, the HSN Explanatory Notes still says that such motor vehicles will be classified as complete motor vehicle by applying rule 2 (a) of GRI. It is also submitted that the subject goods are not parts of copying machine and therefore cannot be classified as parts of copying machine under subheading 84439940 of the Customs tariff as has been incorrectly suggested in the comments by Mumbai Customs. In light of the foregoing, it is requested to reject the comments of Mumbai Customs and accept classification and exemption sought to be claimed by the applicant.

8. Recognizing the appropriateness of timely pronouncement of advance rulings, finding that the application is valid in terms of the provisions of the Customs Act and the CAAR Regulations, 2021, and having heard the applicant, I proceed to examine the question on merits.

9.1 Having gone through the advance ruling application, supporting arguments for classification and applicability of exemption under the said notification, I summarize the contending positions on the questions posed for advance ruling. The applicant has stated that they intend to import Laser Jet Printers without Formatter board and firmware. However, in spite of absence of the formatter board and firmware, the applicant contends that the said goods, which are capable of connecting to an automatic data processing machine, have the essential character of Laser Jet printers. It is further viewed that the term, essential character broadly denotes that the goods imported must have the heart and soul of the complete product. Reliance is placed on a number of case laws including the cases, wherein, even after absence of adaptor and motor respectively in the goods, namely LED strand and Machine, the relied upon judgments have observed that the heart is present. As per Rule 2(a) of the GRI, where a complete or finished article is presented unassembled or disassembled or an incomplete/unfinished article is presented, which has the essential character of a finished article, the same is to be classified under the tariff heading as that of the finished/complete article. It is also submitted that the exercise for determining the classification on the basis of essential character will have to be done on a case-to-case basis; the phrase 'essential character' is not defined either under Customs Tariff or any allied laws.

9.2 I note that as per HSN Explanatory Notes to Chapter 87 of the Customs Tariff which talks about classification of incomplete vehicles; the motor vehicles without its engine will be classified as complete motor vehicle by applying rule 2 (a) of GRI.

9.3 I also note that HSN Explanatory Notes to section XVI states, "*Throughout the Section any reference to a machine or apparatus covers not only the complete machine, but also an incomplete machine (i.e., an assembly of parts so far advanced that it already has the main essential features of the complete machine).*"; thus a machine lacking only a flywheel, a bed plate, calender rolls, tool holders, etc., is classified in the same heading as the machine, and not in any separate heading provided for parts; similarly a machine or apparatus normally incorporating an electric motor (e.g., electro-mechanical hand tools of heading 84.67) is classified in the same heading as the corresponding complete machine even if presented without that motor.". Thus applicant's inference from these Explanatory Notes that if a machine (which incorporates a motor) is imported without the motor, it can still be classified as complete machine, merits favourable consideration.



10.1 In light of the foregoing, it seems that in order to issue ruling in the instant case, the moot question is as to whether or not, the items, i.e printers in question, in absence of formatter board and firmware have the essential character of a printer. To arrive at the conclusion, I intend to refer to a few judgments. In the case of Jaypee Forges v. Collector of Central Excise, Bombay reported vide 1996 (83) E.L.T. 49 (Tribunal), it is observed that the factors, which determine the essential character will vary as between different kinds of goods and may be determined not only by the nature of the material used but as well by the use to which the goods are intended. Further, the Hon'ble Orissa High Court held in State of Orissa v. Gestetnet Duplicators (P) Ltd.-(1974) 33 S.T.C. 353 that it is a matter of common experience that the identity of an article is associated with its primary function; it is only logical that it should be so; when a consumer buys an article, he buys it because it performs a specific function for him; there is a mental association in the mind of the consumer between the article and the need it supplies in his life; it is the functional character of the article which identifies it in his mind.

10.2 In light of the facts and foregoing discussion, I am of the view that the printers proposed to be imported without the formatter boards and firmware possess the essential character of a complete printer though they may not be functional at the time of import.

10.3 Accordingly, I rule that

- Item, HP 136 and HP 438 are correctly classifiable under Sub heading 8443 31 00 of the Customs Tariff.
- Item, HP 108 is rightly classifiable under CTI 8443 32 40 of the Customs Tariff.
- Item, HP 136 and HP 438 are eligible for exemption under Sl. No. 2 of Notification No. 24/2005-Cus.

Date: 18.11.2022


(Samar Nanda)

Customs Authority for Advance Rulings, New Delhi



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

1. M/s HP India Sales Private Limited., having its branch office at DLF Cyber City, Phase 3, Tower D & E, 4th Floor, Gurgaon - 122 002.
2. The Principal Commissioner of Customs, ACC (Import), New Custom House, Delhi-37.
3. The Principal Commissioner of Customs, Bangalore International Airport, Devanahalli, Bangalore - 560300.
4. The Commissioner of Customs (Import), Air Cargo Complex, Sahar, Andheri (E), Mumbai - 400059
5. The Principal Commissioner of Customs, New Custom House, GST Road, Meenambakkam, Chennai.
6. The Customs Authority for Advance Rulings, Mumbai, New Custom House, Ballard Estate, Mumbai-400001
7. The Chief Commissioner (AR), Customs Excise & Service Tax Appellate Tribunal (CESTAT), West Block-2, Wing-2, R.K. Puram, New Delhi-110066
8. The Chief Commissioner of Customs, Delhi Customs Zone, New Custom House, IGI Airport Complex, New Delhi-110037
9. The Member (Customs), CBIC, North Block, New Delhi
10. Guard file
11. Webmaster


(Anamika Singh)
Secretary,

Customs Authority for Advance Rulings, New Delhi