



**Customs Authority for Advance Rulings  
Central Board of Indirect Taxes and Customs  
O/o the Chief Commissioner of Customs,  
New Customs House, New Delhi-110037**

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

Present

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

**The day of 12<sup>th</sup> July, 2023**  
**Ruling No. CAAR/Del/Amazon/15/2023**  
**In Application No. VIII/CAAR/Delhi/Amazon/55/2022**

338 to 343  
19/7/2023

Name and address of the applicant:

M/s Amazon Wholesale India Private  
Limited, 14th Floor, Unit 1401 to 1421,  
Block E, International Trade Tower,  
Nehru Place, New Delhi- 110019

Commissioner concerned:

Commissioner of Customs,  
Jawaharlal Nehru Customs House  
(JNCH), Nhava Sheva-V, Tal:-Uran,  
Dist-Raigad, Maharashtra- 400707

Present for the Applicant:

Ms. Jyoti Pal, advocate,  
Ms. Kruti Parashar, advocate,  
Mr. Anand Tripurari

Present for the Department:

None

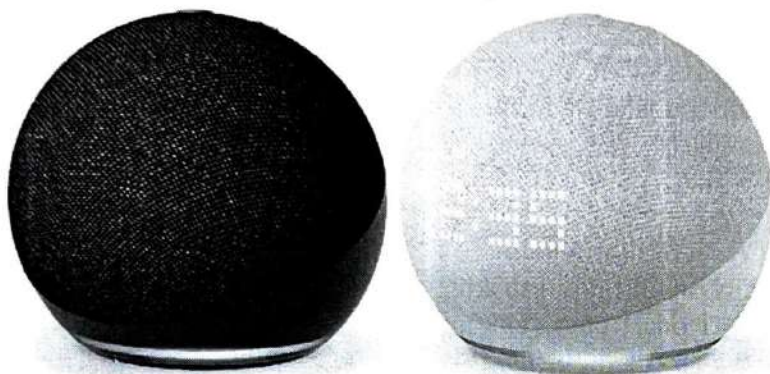


## Ruling

M/s Amazon Wholesale India Private Limited, 14th Floor, Unit 1401 to 1421, Block E, International Trade Tower, Nehru Place, New Delhi- 110019, having IEC No. 0513081950 and PAN - AAMCA0671Q (applicant, in short) has filed an application dated 23.12.2022, received in this office on 29.12.2022 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 accordingly registered under Serial No. 32/2022 dated 29.12.2022.

2. The applicant vide the aforesaid application, has sought ruling on the question of classification of the proposed items of import, Echo Dot (5<sup>th</sup> Generation) Model No. C2N6L4 ['Echo Dot (5<sup>th</sup> Gen)', in short] and Echo Dot (5<sup>th</sup> Generation) with clock Model No. C4E8S3 ['Echo Dot (5<sup>th</sup> Gen) with clock', in short]. Ruling has also been sought on applicability of various notification on import of the subject goods.

3.1 The applicant has stated that, both the devices are collectively referred to as 'the Echo Dot devices'; they will sell the Echo Dot devices to the distributors, retailers and customers in India. [Images as below]



**Echo Dot (5<sup>th</sup> Gen)**

**Echo Dot (5<sup>th</sup> Gen) with clock**

3.2 As per the applicant, the Echo Dot devices, are voice command devices with multiple functions, including answering questions, playing music, reading news/ audio-books, providing traffic, weather and other real-time information and controlling smart devices; the Echo Dot devices are communication devices in the form of speaker with Alexa Technology built in it; these devices respond to the name "Alexa", which is commonly known as the 'wake word'; this 'wake word' can be changed by the user to either "Amazon", "Computer" or "Echo"; Echo Dot (5<sup>th</sup> Gen) is an upgraded version of Echo Dot (4<sup>th</sup> Generation) Model No. B7W64E; Echo Dot (5<sup>th</sup> Gen) is a hands-free Alexa-enabled device that comes with an inbuilt speaker; Echo Dot (5<sup>th</sup> Gen) has an ultrasonic-based presence and motion detection feature to detect when a user enters or exits a room; Echo Dot (5<sup>th</sup> Gen) also comes with a new AZ2 Neural Edge Processor to detect and react to common household and customs sounds; it also has a built in temperature sensor.

3.3 Further, the applicant has stated that, Echo Dot (5<sup>th</sup> Gen) with clock is a hands-free Alexa-enabled device and is similar to Echo Dot (5<sup>th</sup> Gen) in terms of basic



functions and features; Echo Dot (5<sup>th</sup> Gen) with clock, additionally, has a 5x21 dot-matrix display for viewing time and presenting artist name or name of song during music playback, showing calendar/reminder events etc; Echo Dot devices are compatible with Fire OS, Android, and iOS devices and are accessible via web browser i.e. Alexa App; the Echo Dot devices support Wi-fi, Bluetooth connectivity and temperature sensor; with the help of the Echo Dot devices, a user can perform various functions such as voice interaction, music playback, making to-do lists, setting alarms, streaming podcasts, playing audio books, providing weather, traffic update, other real-time information and controlling smart devices; the user can also set a routine for performance of these functions basis the ultrasonic-based presence and motion detection by Echo Dot devices; the Echo Dot devices have an ultrasonic-based presence and motion detection feature to detect and react to common household and customs sounds such as when a user enters or exits a room.

3.4 The applicant has also submitted technical details of Echo Dot devices as under:

Particulars	Echo Dot (5 <sup>th</sup> Gen)	Echo Dot (5 <sup>th</sup> Gen) with clock
Dimensions (mm)	100mm x 100mm x 89mm	100mm x 100mm x 89mm
Weight (g)	304 grams	304 grams
Ambient Light Sensor (ALS)	Not Applicable	Yes
CPU/ Processor	Mediatek MT8519	Mediatek MT8519
Storage	512MB Discrete	512MB Discrete
RAM (Type)	512MB NAND	512MB NAND
Operating System	FireOS on Linux (Puffin Stack)	FireOS on Linux (Puffin Stack)
Microphones	3	3
Bluetooth	Yes	Yes
WiFi	Yes	Yes
MIMO product	No	No
LTE product	No	No
Display	No	Yes (5x21 Dot Matrix Display)



3.5 With reference to working of the Echo Dot devices, the applicant has stated that, Echo Dot devices are pre-programmed to catch a few magic words like "Alexa" in the present case; a user may change this wake word to "Amazon" or "Echo"; the Echo Dot devices have 3 microphones to detect sound; once, the Echo Dot devices, through microphones, analyze these words, they become operative and start recording user's voice; the captured voice command is then sent over the internet to Amazon services in the cloud called Alexa Voice Service (AVS, in short); Amazon server processes the voice commands, interprets them and sends a response back to the Echo Dot devices which then processes and presents the response to the user either as a voice reply or in the form of an action i.e. performing a specific function (turn on the lights); for example, a user gives a command, "Alexa, play the previous song again", the moment, the Echo Dot devices hear the word Alexa, they become operative and start recording the command which in present example is '*play the previous song again*'; the Echo Dot devices then sends this recorded command to AVS which analyses this command and finds out the results from Amazon cloud to be sent back to the Echo Dot devices; the Echo Dot devices play the same either through the internal speaker or through external speakers; the Echo Dot devices can control smart appliances in a similar manner.

3.6 Further, the applicant has submitted that, Echo Dot devices are Bluetooth enabled, which makes these devices possible to connect with user's phone and/or external speaker; when they are connected to the user's phone, they can play audio stored in the user's phone; when they are connected to an external speaker, the audio output is played through the external speaker instead of their internal speaker; the Echo Dot devices do not support cellular services; they require an internet connection to perform their functions i.e. they do not have modem incorporated in them; the Echo Dot devices are not Multiple Input Multiple Output (MIMO, in short) and/or Long Term Evolution (LTE, in short), products; moreover, the Echo Dot devices have introduced a new way to enable the users to interact with them through an ultrasonic-based presence and motion detection feature; this feature enables devices to detect when someone enters or exits a room; the users can now feed an Alexa Routine trigger in the Alexa App to assign this gesture as some behavior, such as pause/play music or turn on/off smart home devices (e.g., lights) when someone enters or exits a room.

3.7 As regards classification of the Echo Dot devices, it is submitted by the applicant that these devices receive voice data (audio signals) from the user; the captured voice command is then sent over the internet to Amazon service in the cloud called AVS; Amazon server processes the voice commands, interpret them and sends a response back to Echo Dot devices which then processes and presents the response to the user (e.g. song, news, time, etc.); the response is finally audible to the users through the speakers.

3.8 The applicant then referred to Rule 1 of the General Rules for Interpretation of Import Tariff (GRI, in short) and has stated that, as per the rule 1, the goods under consideration should be classified in accordance with the terms of the heading or relevant Section or Chapter Notes; Section XVI covers all sorts of mechanical and electrical appliances/equipment etc.; Section Note 3 to Section XVI states, "Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the use purpose of performing two or more complimentary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function."



3.9 The applicant has further submitted that, Echo Dot devices can perform multiple functions and most of the functions can be performed only when the Echo Dot devices are connected to an already enabled wi-fi or active blue-tooth connection, by the process of communication (transmission, conversion and reception) either with the Amazon cloud or with its user's phone; in other words, Echo Dot devices cannot provide voice enabled services or function as a speaker or a control apparatus or a clock etc. without the communication function; the inbuilt speaker act as an output medium for the information/audio sought by the user, however, it is integration of the Alexa and the capability to receive/transmit data (and voice etc.) which gives the principal function to the Echo Dot devices and this function is specifically covered under heading 8517 of the Customs Tariff Act; the relevant sub-heading for the classification of the devices would be 85176290.

3.10 The applicant has also stated that, CAAR, New Delhi vide ruling dated 20.07.2021 has classified previous models of Echo Dot devices under heading 8518 by placing reliance on the fact that the Echo devices are advertised and described as 'smart speakers' by the applicant, thus meriting classification under heading 8518; classification of the same however cannot be decided solely on the basis of name/nomenclature used for advertising/marketing; it is trite law that the classification has to be governed by examining the true nature of the products and hence the Echo Dot devices cannot be classified under heading 8518 simply because they are advertised as 'smart speakers'.

3.11 The applicant is of the view that, Echo Dot devices do not fall under any of the exclusion categories given under serial number 20 of Notification No. 57/2017-Cus. dated 30.06.2017, hence they are eligible to claim benefit of the notification; however, without prejudice, if the classification of Echo Dot devices is confirmed under the heading 8518, they are eligible to take benefit vide serial number 10 of Notification No. 12/2022-Cus dated 01.02.2022 which provides concessional rate of duty to 'All goods, other than hearable devices'; the definition of the term 'hearable devices' inter-alia means 'portable bluetooth speakers comprising of an amplifier and loudspeaker(s) with maximum output power not exceeding 40 Watts, having battery as a source of power and capable of wireless connectivity through bluetooth; in the present case, the Echo Dot devices are connected through wire with the socket and do not use battery as a source of power, hence these devices cannot fall under the ambit of hearable devices; thereby benefit under serial number 10 of the Notification No. 12/2022-Customs dated 1.2.2022 is applicable on import of Echo Dot devices, if classified under heading 8518.

3.12 The applicant has also mentioned that the devices are not launched commercially in India and requested to ensure that confidentiality thereof is maintained and copy of ruling in the instant case, is not published on the website to maintain confidentiality in terms of proviso to rule 27 of the Customs Authority for Advance Rulings Regulations, 2021.

4. In view of the above submissions, the applicant has sought advance ruling on the following questions:



(A) Whether 'Echo Dot (5<sup>th</sup> Gen)' and 'Echo Dot (5<sup>th</sup> Gen) with clock' are rightly classifiable under Sub-heading 85176290 under Schedule I to the Customs Tariff Act, 1975?

(B) If the answer to the above question is in the positive, whether the applicant is eligible to claim benefit of serial number 20 of Notification No. 57/2017-Cus. dated 30.06.2017, as amended?

(C) If the answer to question (A) is in the negative and classification is confirmed under heading 8518 relying on previous ruling no. CAAR/Amazon/17/2021 dated 20.07.2021, whether benefit of serial number 10 of Notification No. 12/2022-Customs dated 01.02.2022 is applicable on import of Echo Dot devices?

(D) If the answers to questions (A) and (C) are in negative, then, what is the appropriate classification and effective rate of duties on import of the Echo Dot devices?

5. Comments in the matter have been received from the concerned Commissionerate of Customs, wherein, it is stated inter-alia that, the claim of the importer that communication by way of transmission, reception, conversion of voice and other form of data is the principal function of Echo Dot, is unacceptable; it is found that the input through the in-built microphone and output through the inbuilt speakers are equally common for performing all the aforesaid functions; in fact, the alarm function of the device does not require the so-called principal function 'transmission, reception, conversion of voice and other form of data but it requires the microphone-speaker combination for setting up the alarms and ringing the alarm; thus the principal function of Echo Dot Device is 'input thorough the inbuilt microphone and output through the inbuilt speakers' and thus, it merits classification under Customs Tariff Sub-heading 85182210 of the Customs Tariff Act; even if it is considered that the device Echo Dot (5<sup>th</sup> Generation) has two principal functions equally important for it to function fully, then there is need to refer to rule 3 (c) of the GRI which provides that 'when by application of rule 2(b) or for any other reason, goods are, prima-facie, classifiable under two or more headings, classification shall be affected as follows: '(c) when goods cannot be classified by reference to rule 3(a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.'; so, the items in question, Echo dot (5<sup>th</sup> Gen) & Echo dot (5<sup>th</sup> Gen) with clock, merits classification under Sub-heading 85182210 of the Customs Tariff Act. The said comments also drew attention to the Ruling No. CAAR/Del/Amazon/17/2021 dated 20.07.2021 issued by CAAR, New Delhi and judgement of the Tribunal in the case of M/s Logic India Trading Co. Vs. Chief Commissioner of Customs Cochin reported under [2016 (337) ELT 65 (Tri-Bang)] wherein it has been held that even if the Multimedia speakers have additional facilities such as USB port, FM radio etc., it will not alter the classification of the product as primary function of the imported machine systems is speaker and therefore, the same are classifiable under heading 8518 of the Customs Tariff Act, 1975; further the Hon'ble Supreme Court has also endorsed the above decision of the Tribunal; it can be concluded that Echo Dot (5<sup>th</sup> Gen) devices are smart speakers and are rightly classifiable under Sub-heading 851822.

6. Personal Hearing in the matter was held on 19.05.2023, wherein *the advocate representing the applicant (AR) started with mentioning that an application for advance ruling by the applicant for a similar product had been analyzed and issued an advance*



ruling by CAAR, New Delhi, in the past and informed that against the said ruling, the applicant has filed an appeal; that for a similar product, CAAR Mumbai had also issued a ruling for classification under Sub-heading 851762, in the past, against an application for advance ruling filed by another applicant. Further, the AR explained features and functioning of the product in question and averred that the product should be considered as communication device, based on the principal function of the product. She further explained that the product in questions is a multifunctional device, though it works as a speaker also, but it is much more than a speaker, basically, the product in question is a communication device, thus it merits classification under Sub-heading 85176290. In support of her argument, she referred to rulings issued by HMRC and World Customs Organisation. While referring to the ruling issued by CAAR, New Delhi for similar product, she stated that the said ruling had been given based on the description i.e speaker in the catalogue, but conclusion in the previous ruling has been drawn without giving any explanation. She mentioned that the other product for which ruling has been sought in the instant application is also performing similar functions but having an additional feature of 'clock' in it. She also informed that they have not received comments issued by the concerned Commissioner. The Authority responded that they will be supplied with the comments of the concerned Commissioner. In the end, she requested for classifying the products in questions as communication device under Chapter Sub-heading 85176290. The Authority enquired as to whether the applicant has already imported the products in question and if yes, under which Sub-heading, same have been taken cognizance by the applicant. The representative of the applicant promised to provide the requisite information, at the earliest.

7. Finding that the application is valid in terms of the provisions of the Customs Act and the CAAR Regulations, 2021, having heard the applicant, and recognizing the importance of timely pronouncement of rulings, I proceed to examine the question on merits.

8. I note that CAAR, New Delhi, had issued an advance ruling dated 05.10.2021 in the application for advance ruling filed by M/s. Spraytec India Ltd. wherein, while noting that goods in question have been imported in the past, the Authority had also observed that the application for advance ruling relates to the on-going activity. However, a ruling by the Authority shall impart certainty to the issue of appropriate classification, provided that the jurisdiction of this Authority is not ousted by proviso to section 28-I (2) of the Customs Act, 1962. As regards the instant application for advance ruling, on being specifically asked about commercial import of the goods in question, in the past, the authorized representative of the applicant had affirmed the fact. However, in line with the earlier ruling dated 05.10.2021, I intend to issue ruling in the instant application for advance ruling as the same would provide certainty to classification even though, the application relates to an on-going activity.

9.1 As per the Import Tariff, under the heading 8518, loudspeakers, wireless and other than wireless along with other goods, are classified. The determination of classification of the aforesaid devices would involve interpretation of General Rules for Interpretation of Import Tariff.

9.2 Rule 1 of the GRI lays down that 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. Rule 3 of the GRI provides, "3. When by application of rule 2(b) or for any other



reason, goods are, prima-facie, classifiable under two or more headings, classification shall be effected as follows: (a) the heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods. (b) mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to (a), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable. (c) when goods cannot be classified by reference to (a) or (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration. Further, Section Note 3 to Section XVI states, "Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machine designed for the purpose of performing two or more complimentary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function."

9.3 The heading 8517 of the Import Tariff, which has been suggested by the applicant for the goods in question covers Telephone sets, Smartphones and other Telephone for Cellular Networks or for other Wireless Networks; other 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), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528. It is the contention of the applicant that goods in question are in the nature of other apparatus for the transmission or reception of voice, images or other data, whose basic function being communication.

9.4 However, a number of articles regarding launch of Echo Dot 5<sup>th</sup> Generation in India are available in the public domain on various internet websites such as Times of India, Business Standard etc. where the goods in question have been described as 'Smart Speakers' and emphasis is on the best sound with deeper bass and clearer vocals which are the features related to principal function of the device i.e speaker. Description of Echo Dot 5<sup>th</sup> Gen by various websites indicates how the goods in question have been perceived and accepted by the general public and how such devices are being introduced before the public, which appears to be the best test to decide principal or essential function of a device and subsequently its classification under the Customs Tariff. I note that in the catalogue/specifications available on website, [www.amazon.in](http://www.amazon.in), though various features of the goods in question have been mentioned, however, the speaker function has been highlighted and naming of the goods in question as, 'smart speaker' on the website is indicative of the fact that the principal function of the device is to act as speaker. Though, other functions viz making to do list, setting alarm, playing audio books, weather & traffic update etc. are also being performed by the goods in question, however all these other functions are secondary to the principal function i.e speaker.

9.5 In view of the goods in question being described as smart-speaker, it would be appropriate to discuss the coverage of goods under headings 8518. Heading 8518 covers Microphones and stands therefor: Loudspeakers, whether or not mounted in their enclosures: Headphones and Earphones, whether or not combined with a microphone,





and sets consisting of a microphone and one or more Loudspeakers: Audio-Frequency Electric Amplifiers: Electric Sound Amplifier sets. Moreover, even w/o acting as communication devices for communicating with Amazon cloud/AVS, these devices can connect with smart phone and play songs taking input from the smart phone.

9.6 On the basis of the product description and functions as given in the application and as advertised by the applicant to the public at large, I find that the principal function of the goods in question is to reproduce sound and act as a speaker. Admittedly, for these devices to function as speaker, they accept voice commands and with wi-fi/blue-tooth connection capability, manage to get the input sound for reproduction from various web channels. The features of the devices, make them work as "smart" speakers, retaining nonetheless the principal function as speaker. Therefore, guided by Rule 1 and Rule 3 of GRI and Note 3 of Section XVI of the Import Tariff, I find that the said the goods in question being treated as smart-speakers, merit classification under heading 8518.

9.7 In continuation, it is also noted that the concerned Commissioner has raised valid provisions for classification of the goods in question under heading 8518 and has correctly mentioned inter-alia that even if it is considered that the device Echo Dot (5<sup>th</sup> Generation) has two principal functions equally important for it to function fully, then there is need to refer to rule 3 (c) of the GRI which provides that 'when by application of rule 2(b) or for any other reason, goods are, prima-facie, classifiable under two or more headings, classification shall be affected as follows: '(c) when goods cannot be classified by reference to rule 3(a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.'; so, the items in question, Echo dot (5<sup>th</sup> Gen) & Echo dot (5<sup>th</sup> Gen) with clock, merits classification under Sub-heading 85182210 of the Customs Tariff Act.

9.8 Moreover, as per Chapter Note 5 of Chapter 85, smart phones means telephones for cellular network. Applying the same analogy, smart-speakers would also mean speaker with additional functions. The heading 8517 is meant for, 'Other apparatus for 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)'. The wordings used in the heading does not mean that an apparatus which perform a specific function with the ability to transmit, receive voice, data etc. will get classified under heading 8517. The purpose of transceiver inbuilt in the device is to facilitate performance of the specific function for which the device is meant for i.e speaker in the instant case. The other associated functions linked with a device may not be providing character of essential nature to the goods however these functions add value to a device.

By the logic applied by the applicant any machine even though capable of performing a specific function, if it is also fitted with wi-fi module to connect with internet, will become a communication device under heading 8517 & all other headings meant for classification of machines performing specific function, will be left redundant and useless.

9.9 Lastly, I note that in the previous Ruling No. CAAR/Del/Amazon/17/2021 dated 20.07.2021, the Authority while giving ruling on classification of the similar goods has reasoned out in detail the opinion regarding classification under heading 8518.



10. Keeping in view the foregoing, I am of the view that classification of the proposed items of import, "Echo Dot (5th Generation) Model No. C2N6L4 and Echo Dot (5th Generation) with clock Model No. C4E8S3 will be under Sub-heading 85182210 of the first schedule to the Customs Tariff Act, 1975.

11. As regards questions relating to applicability of notifications on import of the goods in question, it is ruled that exemption under serial number 20 of Notification No. 57/2017-Cus dated 30.06.2017, as amended, is not admissible as it is seen that the benefit of serial number 20 of the said notification is available only to goods falling under sub-heading 85176290 and 85176990. Since the goods in question merit classification under Sub-heading 85182210, the exemption under serial number 20 of Notification No. 57/2017-Cus. is not admissible. As regards applicability of exemption from duties, as per serial number 10 of Notification No. 12/2022-Cus. dated 01.02.2022, it is noted that under the said serial number of Notification No. 12/2022-Cus. dated 01.02.2022, concessional rate of duties is applicable on all goods other than hearable devices falling under Sub-heading 851821, 851822, 851829 or 851830 and as per the Notification hearable devices inter-alia means portable bluetooth speakers comprising of an amplifier and loudspeaker(s) with maximum output power not exceeding 40 Watts, having battery as a source of power and capable of wireless connectivity through bluetooth. As per the declaration of the applicant that the goods in question are bluetooth/wi-fi enabled capable of wireless connectivity. Based on the above meaning of hearable devices, goods in question are hearable devices thus exemption vide serial number 10 of Notification No. 12/2022-Cus. dated 01.02.2022 is not admissible.

12. As regards applicant's question on effective rate of duty on import of Echo Dot devices, it is ruled that the provisions laid down under Chapter VB of the Customs Act, 1962, relating to Advance Rulings, do not mandate giving ruling on effective rate of duty on specific goods.

13. Lastly, I note that the applicant has also mentioned that the devices are not launched commercially in India and requested to ensure that confidentiality thereof is maintained, however in reference to specific question raised, as to if Echo Dot 5th Gen is being imported in commercial quantity, the authorized representative of the applicant has replied in affirmity. Since the commercial import of the goods in question is already underway, I am of the view that maintaining confidentiality by invoking proviso to rule 27 of the Customs Authority for Advance Rulings Regulations, 2021, is not required in the instant matter.

14. I rule accordingly.

Date: 12.07.2023

(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. Amazon Wholesale India Private Limited, 14th Floor, Unit 1401 to 1421, Block E, International Trade Tower, Nehru Place, East Delhi, New Delhi- 110019 .

~~2.~~ The Commissioner of Customs, Jawaharlal Nehru Customs House (JNCH), Nhava Sheva-V, Tal:-Uran, Dist-Raigad, Maharashtra- 400707.

3. The Customs Authority for Advance Rulings, Mumbai, New Custom House, Ballard Estate, Mumbai-400001.

4. The Chief Commissioner (AR), Customs Excise & Service Tax Appellate Tribunal (CESTAT), West Block-2,Wing-2, R.K. Puram, New Delhi-110066.

5. The Chief Commissioner of Customs, Delhi Customs Zone, New Custom House, IGI Airport Complex, New Delhi-110037.

6. The Member (Customs), CBIC, North Block, New Delhi.

~~7.~~ Guard file

8. Webmaster

*AS*  
*12.07.2023*  
(Anamika Singh)  
Secretary,  
Customs Authority for Advance Rulings, New Delhi

