



**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 14th September, 2023
Order No. CAAR/Del/Amazon/03/2023
In Application No. VIII/CAAR/Delhi/Amazon/55/2022

452 to 457
14/9/2023

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. Anshita Khandelwal, advocate,

Present for the Department: None



Order

I have gone through the petition for modification of Advance Ruling No. CAAR/Del/Amazon/15/2023 dated 12.07.2023 in terms of regulation 21 of the Customs Authority for Advance Rulings Regulations, 2021, and heard the applicant during the personal hearing held on 01.09.2023.

2. The aforesaid advance ruling was pronounced on the question of classification of Echo Dot (5th Generation) Model No. C2N6L4 [‘Echo Dot (5th Gen)’, in short] and Echo Dot (5th Generation) with clock Model No. C4E8S3 [‘Echo Dot (5th Gen) with clock’, in short]. Ruling was also pronounced on the question of applicability of notifications on import of the subject goods. The said Ruling held that “Echo Dot (5th Generation) Model No. C2N6L4 and Echo Dot (5th Generation) with clock Model No. C4E8S3 are classifiable under Sub-heading 85182210 of the first schedule to the Customs Tariff Act, 1975. Vide the said Ruling, it was also held that the exemption under serial number 20 of Notification No. 57/2017-Cus. dated 30.06.2017, as amended, is not admissible and 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.

3. The applicant has mentioned the following grounds for modification of the said advance ruling:

(i) Concessional rate benefit under serial number 10 of Notification No. 12/2022-Cus. has been disallowed without consideration of a crucial aspect of the definition of ‘hearable’ as provided under Notification No. 12/2022, whereas goods falling under Sub-heading 851822 are eligible for concessional rate of duty under serial number 10 of Notification No. 12/2022-Cus.

(ii) To qualify as a ‘hearable device’, a good must meet both the conditions i.e. it should be a portable speaker, with battery as a source of power and it should have bluetooth connectivity however said advance ruling has failed to consider these conditions and the subject devices do not fulfil the material criteria i.e. it is not a portable speaker and do not have battery as a source of power.

4. It is pertinent to mention that the said advance ruling has been issued by the Authority following the due procedure. It is a speaking order providing specific reasons for classifying the goods in question and answering the question regarding applicability of exemption notifications.

5. This Authority is a creation of law, as detailed in Chapter V-B of the Customs Act, 1962. Section 28M(1) of the Customs Act, specifically prescribes that the Authority shall follow such procedure as may be prescribed. The procedure etc. Have been notified by the Central Board of Indirect Taxes and Customs under Customs Authority for Advance Rulings Regulations, 2021 vide Notification No. 01/2021-Customs (N.T.) dated 04.01.2021, as amended. Regulation 21 relates to modification of order or advance rulings, which reads as follows: The Authority may *suo moto* or on a petition by the applicant or the Principal Commissioner or Commissioner but before pronouncement of an advance ruling or before an advance ruling pronounced has been given effect to, on being satisfied that an order or advance ruling was pronounced under



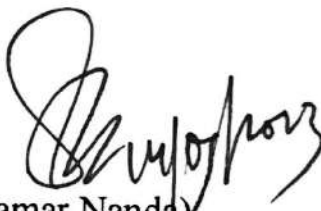
mistake of law or fact, modify such order or advance ruling in such respects as it considers appropriate, after allowing the applicant and Principal Commissioner or Commissioner concerned reasonable opportunity of being heard.

6. The said regulation empowers this Authority to modify its orders or rulings in the event that the same was pronounced under mistake of law or fact. This power is only to modify the ruling and is evidently not a power to review its own ruling. The provisions of Chapter V-B of the Customs Act, 1962 do not provide for powers of review, even as appeal provisions are duly included.

7. I also find that in the instant application, the advance ruling pronounced by this Authority on the question of classification of Echo Dot (5th Gen) and Echo Dot (5th Gen) with clock was neither under a mistake of law nor of fact. It is a ruling pronounced after due consideration of facts and law. Under the circumstances, provisions of regulation 21 of CAAR Regulations, 2021 cannot be invoked in the instant case.

8. The modification petition dated 16.08.2023 is, therefore, dismissed.

Date: 14.09.2023


(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
14.09.2023
(Anamika Singh)
Secretary,

Customs Authority for Advance Rulings, New Delhi

