



सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण

CUSTOMS AUTHORITY FOR ADVANCE RULINGS

नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई - ४०० ००१

NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI - 400 001

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The 04th day of April, 2024

Ruling Nos. CAAR/Mum/ARC/54/2024

in

Application No. CAAR/CUS/APPL/118 /2023 - O/o Commr-CAAR-MUMBAI

Name and address of the applicant: M/s. Jaico Transs,
7/24, Poonthottam, 2nd Street,
Palavanthangal, Chennai-600061.

Commissioner concerned: The Commissioner of Customs (Imports),
Chennai II Commissionerate, Custom House,
No. 60 Rajaji Salai, Chennai - 600 001.

Present for the applicant: Shri Hari Radhakrishnan, Advocate.

Present for the Department: None.

Ruling

M/s. Jaico Transs (having IEC No. BBZPJ0629P and hereinafter referred to as 'the applicant', in short) filed an application (CAAR-1) for advance ruling before the Customs Authority for Advance Rulings, Mumbai (CAAR in short). The said application was received in the secretariat of the CAAR, Mumbai on 14.09.2023 along with its enclosures in terms of Section 28H (1) of the Customs Act, 1962 (hereinafter referred to as the 'Act' also). The applicant is seeking advance ruling on the classification of Airsoft Guns (toy guns) of models AK Series CYMA, Double Bell, Classic Army, SRC; M4 Series CYMA, Double Bell, Classic Army, SRC; Sniper Blasters CYMA, Double Bell, Classic Army, SRC; - P90 Series CYMA, Double Bell, Classic Army, SRC; - M15 and M16 Series CYMA, Double Bell, Classic Army, SRC; MP5 Series CYMA, Double Bell, Classic Army, SRC; G36 Series CYMA, Double Bell, Classic Army, SRC; Shotgun toy blaster CYMA, Double Bell, Classic Army, SRC; LMGs CYMA, Double Bell, Classic Army, SRC; Electric Pistols CYMA, Double Bell, Classic Army, SRC; Gels and Plastic Pellets used in these toy guns (herein after referred as 'subject goods' also) for imports through the port of Chennai.



2 The applicant submitted that it is intending to import above mentioned goods from Hong Kong, China and Taiwan and the subject goods are designed to be used for entertainment/recreational activities. The applicant has submitted the literature/write-up of the subject goods and has claimed that the product is essentially a toy. The applicant is of the bona-fide belief that the subject goods are rightly classifiable under 9503 0010 which covers electronic toys. This is for the reason that the product literature indicates and establishes that the subject toy gun is operated using a battery and the type is mentioned as 'electric'.

2.1 The applicant has submitted that the subject goods fall under heading 9503 which reads as follows:

9503 TRICYCLES, SCOOTERS, PEDAL CARS AND SIMILAR WHEELED TOYS; DOLLS' CARRIAGES; DOLLS; OTHER TOYS; REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT; PUZZLES OF ALL KINDS

9503 00 - Tricycles, Scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds:

9503 00 10 --- Electronic

9503 0020 --- Non electronic

--- Parts:

9503 00 91 ---- Of electronic toys

9503 00 99 ---- Other

2.2 The applicant has submitted that Airsoft guns are neither arms nor a weapon. The term 'arms' is defined under Section 2(1)(c) of the Arms Act, 1959 and the same reads as follows:

(c) "arms" means articles of any description designed or adapted as weapons for offence or defence, and includes firearms, sharp edged and other deadly weapons, and parts of, and machinery for manufacturing, arms, but does not include articles designed solely for domestic or agricultural uses such as a lathi or an ordinary walking stick and weapons incapable of being used otherwise than as toys or of being converted into serviceable weapons;

The product under consideration is not designed or used for inflicting any bodily harm and nor it is employed for trying to gain an advantage in a conflict. Airsoft guns are designed to be used in sports/ recreation / pass-time activities and their low muzzle energy was designed specially not to inflict bodily harm. In other words, an airsoft gun cannot be labelled as an arm or a weapon. An airsoft gun is similar to a paint ball gun except that in an airsoft gun no paint is involved and it uses gel balls that are made of water polymer which are easy to break and are non-toxic. Wikipedia defines 'Gel Blaster' as a toy gun which shoots 6- 8 mm super absorbent polymer water beads. The said gel balls are not intended to harm any bodily harm.



2.3 Further, the applicant submitted that the HSN explanatory notes to the heading 93.04 states that the heading covers the following articles:

(1) *Truncheons, life-preserves, weighted canes and the like for police, etc., and loaded walking sticks.*

(2) *Knuckledusters, i.e. pieces of metal shaped to fit a clenched fist and with which blows are delivered.*

(3) *Catapults designed for shooting at birds or pests. They may be in the form of a walking-stock.*

Toy catapults are excluded (heading 95.03)

(4) *Air guns, rifles and pistols. These resemble normal rifles, pistols, etc., but they have provision for compressing a column of air which is released into the barrel of the weapon when the trigger is pulled, thus ejecting the ammunition.*

(5) *Similar weapons operated by the release of a heavy spring mechanisms.*

(6) *Guns and pistols, operated by compressed carbon dioxide gas, for remote projection of an automatic syringe, containing an anaesthetic or a medicament (antiserum, vaccine, etc.) at free-roaming animals.*

(7) *Aerosol spray cans containing tear gas.*

and the applicant further submitted that from the above HSN explanatory notes, it is apparent that the product under consideration cannot be classified as 'other arms' and it is relevant to note that the HSN explanatory notes exclude toy catapults.

2.4 The applicant submits that HSN Explanatory Notes to the heading 95.03 clarifies the term 'other toys' contemplated in heading 95.03. The HSN explanatory notes state that this group covers toys intended essentially for the amusement of persons (children or adults). The relevant extract of the HSN explanatory note is as follows:

(D) Other toys

This group covers toys intended essentially for the amusement of persons (children or adults). However, toys which on account of their design, shape or constituent material are identifiable as intended exclusively for animals, e.g., pets, do not fall in this heading, but are classified in their own appropriate heading. This group includes: All toys not included in (A) to (C). Many of the toys are mechanically or electrically operated. These include:

(i) *Toys representing animals or non-human creatures even if possessing predominantly human physical characteristics (e.g., angels, robots, devils, monsters), including those for use in marionette shows.*

(ii) *Toy pistols and guns.*



2.5 The applicant submits that the U.S. Trade Ruling, vide Ruling No. NY 183990 dated 22.07.2002 has classified 'Paint Ball Set' containing of a paint ball plaster gun, tow bottles of paint ball, one pair goggles, and one belt clip under heading 9503 which deals with other toys. Airsoft gun in question that is proposed to be imported is similar to the paint ball blaster gun which is the subject matter of the above-mentioned Trade Ruling. The gels and plastic pellets which are used as a toy ammunition for the above-mentioned toys guns are essentially parts of the above-mentioned toy guns and would be classifiable under CTI 9503 0099, which deals with parts of electronic toys.

3. Concerned Jurisdictional Commissionerate i.e. Chennai-II (Import) has responded to the subject application vide a letter dated 06.02.2024 wherein reproducing the Explanatory Notes to Chapter heading 9503 and heading 9304, they have commented as below:

The chapter heading 9304 does not cover the classification of the cargo declared as "Airsoft Guns (toy guns) of various models. Also, it appears that, the declared cargo "Airsoft Guns (toy guns)" is classifiable under CTH 95030010 as the product literature attached with their applications specifies the type as "Electric Gel Blaster (AEG). And the second product i.e. "Gels and Plastic Pellets used in the above toy guns" as classifiable under CTH 9503 0099 as parts of the "Airsoft Guns (toy guns). Further, all toys require mandatory BIS Compliance/Certification as per Toys (Quality Control) Order, 2020 are covered under IS 9873 (parts 1,2,3,4,7,9) and IS 15644 for safety norms and this specification compulsorily and cannot be waived for any local or imported toys as it involves the safety of children.

4. A personal hearing in the matter was conducted on 13.02.2024 in the office of the CAAR, Mumbai. During the personal hearing the authorized representative Shri Hari Radhakrishnan, Advocate appeared for the applicant M/s. Jaico Transs, through online mode and he reiterated their earlier written submissions made in the applications to CAAR, Mumbai. He contended that the subject goods merit classification as electronic toys under CTI 9503 0010 and the additional product i.e. Gels and Plastic Pellets under CTI 9503 0099. He also submitted that the department has also accepted the contention of the applicant regarding the said classifications.

Another personal hearing in the matter was conducted on 12.03.2024 in the office of the CAAR, Mumbai wherein Shri Hari Radhakrishnan, Advocate appeared for the applicant M/s. Jaico Transs, through online mode and he again reiterated their earlier written submissions made in the applications to CAAR, Mumbai. On the question of high velocity of the Gels and Plastic Pellets used in the subject toy guns, he explained that these guns are used in the play/game fields. Further, on the question of BIS Standards applicable on imports of the subject goods, he submitted that the applicant will follow the applicable BIS Standards and in the present application, the applicant is seeking advance ruling only on the classification of the subject goods.

During the course of personal hearing, following two queries were raised by the CAAR, Mumbai: (i) the reason for the high velocity of the products in question and (ii) the manufacturing process of the pellets that are used in these toy guns. In response to these queries, the Ld. Advocate of the applicant further submitted vide a letter dated 15.03.2024 as below:



The toy guns in question are used for playing various outdoor games in amusement parks and play area, where a gun battle simulation is created. Persons who use the subject toy guns indulge in a game by forming teams and by engaging in shooting using this toy gun. The pellets/gels that are used in this toy guns are harmless and the impact felt on getting hit by these pellets/gels is very insignificant. In this game as mentioned above, a group of people get decked out in camouflage gear and navigate private grounds shooting at each other. In simple terms, this is called as skirmish. Videos indicating how the toy guns in question are used in the above mentioned games can be seen on the YouTube platform also. The toy guns have high velocity since it is used in large play areas and grounds and therefore, the pellets/gels have to travel a fair bit of distance to have an impact on the opposite player. The second query pertains to the manufacturing process of the pellets used in these toy guns. These pellets are made of plastics and measure around six (6) millimetre in diameter. The gels, which are also used in these toy guns are usually spherical in form and are composed of a water absorbing superabsorbent polymer which is known as slush powder in dry form. The videos explaining the manufacturing process of the pellets and the gels which are used as toy ammunition English toy guns and the videos demonstrating how the pellets/gels are used in the subject toy guns can be seen on the YouTube platform. A similar issue had come up for consideration before the United States Trade Ruling. The applicant is relying upon the United States Trade Ruling NY 183990 dated 22.07.2002 (a copy of which is enclosed with the application filed for advance ruling). The issue under consideration in the said Ruling was regarding the classification of paintball set and paintball refill imported from China. The paintball set, comprised of a toy guns, two bottles of paintball colour, one pair of goggles and one belt clip. They said paintball gun is used in recreational activities and the bearers of these paintball guns engage in a shooting simulation in play area. This is similar to the end use of the toy guns in respect of which the present advance ruling has been sought. The United States Trade Ruling after considering the nature of the product had classified the goods under heading 9503.90 which deals with other toys. The said Ruling may be considered since product in question is similar to the product that was forming part of the above mentioned United States Trade Ruling.

Nobody appeared from the concerned Jurisdictional Customs Commissionerate i.e. Chennai-II (Import) during both the Personal Hearings either online or in person.

5. I have taken into consideration all the materials placed on record in respect of the subject goods including the submissions made by the applicant during the course of personal hearing. I have gone through the response received from the Chennai-II (Import) Commissionerate. I therefore proceed to decide the present applications regarding classification of various models [as described on page no. 1 (*supra*)] of "Airsoft guns (toy guns) and Gels and Plastic Pellets used in these toy guns" on the basis of the information on record as well as the existing legal framework having bearing on the classification of the subject goods under the first schedule of the Customs Tariff Act, 1975.

6. I have gone through the literature/write-up of the various models of the subject goods provided by the applicant, wherein specifications of these models are described as under:-



1. Model- AK Series CYMA, Double Bell, Classic Army, SRC:

Type: Electric Gel Blaster (AEG)
Battery Source: Mini Tamiya 7.4v
Velocity: 220-250 FPS
Projectile: Gel and plastic pallet versions

The AK series is a lineup of *airsoft toy blasters* inspired by the iconic Kalashnikov rifle. Known for its reliability and rugged design, it offers a variety of AK-style airsoft toy blasters. These toy blasters typically feature full metal or polymer construction, imitation wood furniture, and electric blowback systems for added practicality. With various models like AK47, AK74, and AKM, players can choose from different styles and configurations to suit their gameplay preferences.

2. Model – M4 Series CYMA, Double Bell, Classic Army, SRC:

Type: Electric Gel Blaster (AEG)
Battery Source: Mini Tamiya 7.4v
Velocity: 220-250 FPS
Projectile: Gel and plastic pallet versions

M4 series represents a collection of *airsoft toy blasters* modelled after the widely used M4 carbine. These toy blasters are characterized by their modular design, customizable features, and compatibility with a wide range of accessories. M4 airsoft toy blasters often include metal or polymer gearboxes, adjustable stocks, rail systems for attachments, and accurate detailing. This versatility makes the M4 series a popular choice among airsoft players who appreciate the adaptability and customization options.

3. Model – P90 Series CYMA, Double Bell, Classic Army, SRC:

Type: Electric Gel Blaster (AEG)
Battery Source: Mini Tamiya 7.4v
Velocity: 220-250 FPS
Projectile: Gel and plastic pallet versions

P90 series features *airsoft toy blasters* of the FN P90, a distinctive bullpup-style toy blaster. Recognized for its compact design and top-loading magazine, the P90 offers a unique look and ergonomics. P90 airsoft toy blaster models often incorporate metal or polymer internals, adjustable hop-up systems, and high-capacity magazines. These toy blasters are well-suited for players who enjoy a compact and versatile blaster on the *game field*.

4. Model-M15 and M16 Series CYMA, Double Bell, Classic Army, SRC

Type: Electric Gel Blaster (AEG)
Battery Source: Mini Tamiya 7.4v
Velocity: 220-250 FPS
Projectile: Gel and plastic pallet versions

The M15 and M16 series encompass *airsoft toy blasters* inspired by the Vietnam-era M16 and M16A1. These toy blasters are recognized for their long-barrel design, typically featuring adjustable sights, collapsible stocks, and handguards. M15 and M16 airsoft models



aim to capture the aesthetics and performance of these classic models, often incorporating modern internals for reliable gameplay.

5. Model MPS Series CYMA, Double Bell, Classic Army, SRC:

Type: Electric Gel Blaster (AEG)

Battery Source: Mini Tamiya 7.4v

Velocity: 220-250 FPS

Projectile: Gel and plastic pallet versions

The MP5 series consists of *airsoft toy blasters* of the famous Heckler & Koch MPS. These compact and manoeuvrable toy blasters are favoured for close quarters combat gameplay typically used for indoor *game arena*. MP5 airsoft toy blaster models showcase various configurations, such as retractable stocks, multiple handguard styles, and adjustable sights. With their compact size and iconic design, the MP5 series offers a unique gameplay experience.

6. Model-G36 Series CYMA, Double Bell, Classic Army, SRC:

Type: Electric Gel Blaster (AEG)

Battery Source: Mini Tamiya 7.4v

Velocity: 220-250 FPS

Projectile: Gel and plastic pallet versions

The G36 series comprises *airsoft toy blaster* based on the Heckler & Koch G36. Known for its futuristic appearance and modular features, G36 airsoft toy blasters models often come with folding stocks, integrated optics, and rail systems for attachments. These toy blasters provide players with a blend of modern aesthetics and functionality, making them suitable for a range of scenarios on the *game field*.

7. Model-Shotgun toy blaster CYMA, Double Bell, Classic Army, SRC

Type: Spring Hand Pull

Battery Source: Mini Tamiya 7.4v

Velocity: 220-250 FPS

Projectile: Gel and plastic pallet versions

Airsoft shotgun toy blasters offerings encompass pump-action shotguns toy blaster. These shotguns typically feature multiple barrels for spreading the plastics projectile, offering a satisfying shotgun toy blaster-like experience in airsoft *gameplay fields*. With various styles and capacities with metal or polymer internals, shotguns toy blasters are ideal for players who enjoy a tactical and immersive close-quarters combat experience in the indoor *game arena*.

8. Model LMGs CYMA, Double Bell, Classic Army, SRC:

Type: Electric Gel Blaster (AEG)

Battery Source: Mini Tamiya 7.4v

Velocity: 220-250 FPS

Projectile: Gel and plastic pallet versions

LMGs are airsoft toy blasters of light machine toy blaster, designed for sustained projectile and providing suppressive capabilities on the field. These toy blasters often feature box magazines with high-capacity plastic projectile BB storage and are known for their unique



appearance and extended barrels. LMGs, such as the RPK and M249, cater to players who prefer providing covering fire and supporting their team in a support role in the *game field*.

9. Model Electric Pistols CYMA, Double Bell, Classic Army, SRC:

Type: Electric Gel Blaster (AEG)

Battery Source: Mini Tamiya 7.4v

Velocity: 220-250 FPS

Projectile: Gel and plastic pallet versions

Electric pistols toy blasters, also known as AEPs (Automatic Electric Pistols), offer a compact and reliable sidearm option for airsoft toy blaster players. These pistols typically run on battery power and provide semi-automatic firing. Electric pistols often feature compact designs, adjustable hop-up systems, and metal or polymer construction. AEPs are favoured for their consistent performance and ease of use as secondary toy blaster on the *game field*.

10. Model- Sniper Blasters CYMA, Double Bell, Classic Army, SRC:

Type: Spring Hand Pull

Velocity: 220-250 FPS

Projectile: Gel and plastic pallet versions

This model offers a selection of Airsoft Sniper toy blaster designed for precision shooting and long range engagements. These toy blasters often feature bolt-action mechanism, adjustable stocks and high-quality barrels for improved accuracy. This Sniper toy blaster line-up includes models like the M24 and M700, allowing players to take on the role of a designated marksman on the *game field*.

Gels:

7-8 mm gels. Gels work in rifle and pistol AEG gel blasters.

Made using super absorbent polymers (SAP), an all-natural, non-toxic, water-based material, so you can blast them anywhere. This product is safe, non-toxic and environmentally friendly.

BB's- plastic pallets:

6 mm plastic pallets (BB's)

BB plastic pallets work in rifle and pistol AEG blasters.

6 mm spherical projectiles made of bio-degradable plastic which is based on renewable materials like corn products.

7. From the specifications of the subject goods reproduced (*supra*) it is observed that the product in question appears to be toy guns of different standard models. The applicant has submitted that all these models operate through a battery source of 7.4 V except Model-Sniper Blasters CYMA, Double Bell, Classic Army, SRC are toy blasters that often feature bolt-action mechanism, adjustable stocks and high-quality barrels for improved accuracy. All the models are of type 'Electric Gel Blaster (AEG) except Shotgun toy blaster and Airsoft Sniper Toy Blasters which is of type 'Spring hand pull' and Projectiles to be used in the all the models of the subject goods are 'Gel and plastic pallet'. Models at Sr. No. 1 to 6 and 8 are described as Airsoft toy blaster and Models at Sr. No. 7 are described as Airsoft shotgun toy blaster and Models at Sr. No. 9 are described as Electric pistols toy blasters and Models at Sr. No. 10 are



described as Airsoft Sniper Toy Blasters. From these specifications all the models in question appear to be 'Toys' which are operated through a battery source of 7.4 V except Sniper Blasters CYMA, Double Bell, Classic Army, SRC. Therefore, on the basis of declaration/submission of the applicant, all the models of the subject goods can be classified as 'Electronic Toys' except Sniper Blasters CYMA, Double Bell, Classic Army, SRC. Model-Sniper Blasters CYMA, Double Bell, Classic Army, SRC are to be classified as Non electronic toys under CTI 9503 0020.

8. Explanatory Note of the Chapter 93 states that Cross-bows, bows and arrows for archery, and *arms having the character of toys (Chapter 95) are excluded from the chapter 93*. Explanatory Notes to heading 93.04 states that this heading includes "Air guns, rifles and pistols which resemble normal rifles, pistols, etc., but they have provision for compressing a column of air which is released into the barrel of the weapon when the trigger is pulled, *thus ejecting the ammunition*; Guns, rifles and pistols operating on the same principle, but with gases other than air, are also included". From the specifications of the subject goods discussed above it is amply clear that projectiles used in these claimed toy guns are not ammunition, instead they are Gel and plastic pellets. Therefore, subject claimed toy guns cannot be classified under Chapter 93.

9. A Portion of Heading 9503 is reproduced as under for ready reference:

Tariff Item	Description of goods	Unit
(1)	(2)	(3)
9503	TRICYCLES, SCOOTERS, PEDAL CARS AND SIMILAR WHEELED TOYS; DOLLS' CARRIAGES; DOLLS; OTHER TOYS; REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT; PUZZLES OF ALLKINDS	
9503 00	- <i>Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds:</i>	
9503 00 10	--- Electronic	u
9503 00 20	--- Non electronic	u
	--- <i>Parts:</i>	
9503 00 91	---- Of electronic toys	u
9503 00 99	---- Other	u

Heading 9503 covers Tricycles, Scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; *other toys*; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.

Explanatory Note (D) to heading 9503 throws light on the scope of the term "other toys" which is reproduced as below:



“This group covers toys intended essentially for the amusement of persons (children or adults). However, toys which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, e.g., pets, do not fall in this heading, but are classified in their own appropriate heading”.

From the specifications discussed above, it is observed that the subject airsoft guns are intended essentially for the amusement of children or adults *on the game field*. Further, at Sr. No. (ii) of these Explanatory Notes (D) ‘Toy pistols and guns’ are included within the scope of ‘Other toys’ and it is also explained in these explanatory notes that many of the toys are mechanically or electrically operated.

10. On going through the details of models submitted with this application indicates that the claimed toy guns are imitations of different classic army guns. The applicant has not shown to this authority the actual samples of these subject goods but only submitted the pictures and provided YouTube e-links for details. Vide letter dated 15.03.2024, the applicant claimed that the players using subject claimed toy guns indulge in a game by forming teams and by engaging in shooting these claimed toy guns. The pellets/gels that are used in these claimed toy guns are harmless and the impact felt on getting hit by these pellets/gels is very insignificant. On going through the pictures of the subject goods it can clearly be seen that, say for example, in the case of AK series, the applicant has itself declared that “the AK series is a line-up of airsoft toy blasters inspired by the iconic Kalashnikov rifle. Known for its reliability and rugged design, it offers a variety of AK-style airsoft toy blasters. These toy blasters typically feature full metal or polymer construction, imitation wood furniture, and electric blowback systems for added practicality. With various models like AK47, AK74, and AKM, players can choose from different styles and configurations to suit their gameplay preferences”.

It is apparent that the body structure of these claimed toy guns, features full metal or polymer construction, imitation wood furniture, compact designs, electric blowback systems having quality of precision shooting, long range engagement (Sniper) etc. These further indicate that these are the replicated toy guns in appearance and are duly liable to the subject matter of Arms Rules, 2016 (as amended).

The para 89 of Arms Rules, 2016 (as amended) reads as follows:

“89. Import of certain type of arms. — (1) Import of replicas of contemporary or modern firearms shall be subject to submission of certificate of innocuousness from the manufacturing company of the country of export and an undertaking from the importer that the replicas of the firearms to be imported are incapable, even with modification, of expelling or launching a shot, bullet or projectile by the action of an explosive charge or compressed air or any other gas.

(2) Import of paintball markers or paintball guns shall be subject to submission of certificate from the manufacturing company of the country of export that the muzzle energy of the paintball markers or guns does not exceed 90 m/s or 300 ft./s (300 fsp) and an undertaking from the importer that the paintball markers or paintball guns shall be sold only through an authorised arms and ammunition dealer registered under these rules”.

The applicant itself has submitted that the U.S. Trade Ruling, vide Ruling No. NY 183990 dated 22.07.2002 has classified ‘Paint Ball Set’ containing of a paint ball plaster gun,



tow bottles of paint ball, one pair goggles, and one belt clip under heading 9503 which deals with other toys. Airsoft gun in question that is proposed to be imported is similar to the paint ball blaster gun which is the subject matter of the above-mentioned Trade Ruling. As the applicant itself is claiming that their goods which are in question here are similar to the paintball guns, the above provision of Arms Rules, 2016 (as amended) are duly attracted and hence requires subject certification and proper undertaking and shall be sold only through an authorised arms and ammunition dealer registered under these rules.

11. On the basis of the material facts and records, submissions made during personal hearings and relevant provisions of the Customs Tariff Act and allied acts, Arms Rules, 2016 (as amended), I reach to the conclusion that Airsoft Toy Guns of models AK Series CYMA, Double Bell, Classic Army, SRC; M4 Series CYMA, Double Bell, Classic Army, SRC; - P90 Series CYMA, Double Bell, Classic Army, SRC; - M15 and M16 Series CYMA, Double Bell, Classic Army, SRC; MP5 Series CYMA, Double Bell, Classic Army, SRC; G36 Series CYMA, Double Bell, Classic Army, SRC; Shotgun toy blaster CYMA, Double Bell, Classic Army, SRC; LMGs CYMA, Double Bell, Classic Army, SRC; Electric Pistols CYMA, Double Bell, Classic Army, SRC, **as claimed by the applicant as Toys** merit classification under CTH 9503, more specifically under CTI 9503 0010 and Airsoft Toy Guns of Model-Sniper Blasters CYMA, Double Bell, Classic Army, SRC **as claimed by the applicant as Toys** merit classification under CTI 9503 0020 and Gels and Plastic Pellets used in these claimed toy guns merit classification under CTH 9503, more specifically under CTI 9503 0099 of the First Schedule of the Customs Tariff Act, 1975, **needless to say that imports of the subject goods and the projectiles for which this ruling is pronounced, are subject to the fulfilment of conditions stipulated under the BIS and IS norms for safety and Arms Rules, 2016 (as amended).**

12. I rule accordingly.

P. K. Rameshwaram
4/11/24

(P K Rameshwaram)

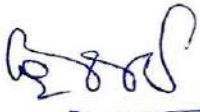
Customs Authority for Advance Rulings,
Mumbai.



F. No. CAAR/CUS/APPL/118/2023-O/o Commr-CAAR-Mumbai

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

1. M/s. Jaico Transs. 7/24, Poonthottam, 2nd Street, Palavanthangal, Chennai-600061.
Email: ashish@jaico.in.
2. The Commissioner of Customs (Imports), Chennai II Commissionerate. Custom House, No. 60 Rajaji Salai, Chennai - 600 001.
3. The Customs Authority for Advance Rulings, 5th Floor, NDMC Building, Yashwant Place, Satya Marg, Chanakyapuri, New Delhi-110021.
Email: cus-advrulings.del@gov.in
4. The Principal Chief Commissioner of Customs, Mumbai Customs Zone 1, Ballard Estate, Mumbai-400001.
E-mail: ccu-cusmum1@nic.in
5. The Commissioner (Legal), CBIC Offices, Legal/CX.8A, Cell, 5th floor, Hudco Vishala Building, C-Wing, Bhikaji Cama Place, R. K. Puram, New Delhi – 110066.
Email: anishgupta.irs@gov.in, commr.legal-cbec@nic.in
6. The Member (Customs), Central Boards of Indirect Taxes & Customs, North Block, New Delhi-110001.
Email: mem.cus-cbec@nic.in
7. The Webmaster, Central Boards of Indirect Taxes & Customs.
Email: webmaster.cbec@icegate.gov.in
8. Guard file.


04.04.2024

(V. M. Sobhan Siadhu)

Asstt. Commissioner of Customs & Secretary
Customs Authority for Advance Rulings,
Mumbai

