

	<p>सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण CUSTOMS AUTHORITY FOR ADVANCE RULINGS नवीन सीमाशुल्क भवन, बेलाई इस्टेट, मुंबई - ४०० ००१ NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI - 400 001 ई-मेल/E-MAIL: cus-advrulings.mum@gov.in</p>
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The 22nd of April, 2024
Order Nos. CAAR/Mum/ARC/58, 59 & 60/2024
In

Application Nos: CAAR/CUS/APPL/82, 83 & 86/2023-O/o Commr-CAAR-Mumbai

Name and Address of the Applicant: M/s. Nouveau Diamonds Manufacturing India LLP,
606 to 612, 6th Floor, Plot No. 21, Panchratna Mama
Parmanand Marg, Opera House, Girgaon, Mumbai,
Maharashtra – 400 004.

ORDER

M/s. Nouveau Diamonds Manufacturing India LLP (having IEC No. AATFN6138M and hereinafter referred to as 'the applicant', in short) has filed three applications on 05/07/2023, seeking advance ruling under section 28-H of the Customs Act, 1962 from the Customs Authority for Advance Rulings, Mumbai (CAAR, in Short). The applicant is seeking advance ruling on the following questions:

Question No. 1: Whether lab-grown rough diamonds can be imported under MOOWR notified vide Notification No. 44 of 2019 superseded by Notification No. 69 of 2019 and whether the activity of polishing can be carried as per Section 65 of the Customs Act in a bonded warehouse under Section 58? In other words, whether the activity of polishing these lab-grown rough diamonds could qualify as manufacturing/other operations under MOOWR?

Question No. 2: Assuming that the entire produce of finished polished diamonds are entirely exported from the MOOWR premises of the Applicant, whether there would be a requirement to refer the import transactions to SVB for related party transactions as per Circular No 5/2016 dated 9 Feb 2016?

Question No. 3: Whether the Applicant can procure/import lab-grown rough diamonds from SEZ unit to the MOOWR premises, for job work or otherwise, to undertake polishing activity thereof, by following applicable procedures and send the polished diamonds back to SEZ?

Question No. 4: If the answer to above Question No 3 is Yes, whether the Applicant would be required to pay any customs duty for procurement of said goods from the SEZ (for job work or otherwise) given that MOOWR would file Bill of Entry to procure the said goods and this should be treated as import of goods?

The applicant has filed said Advance Ruling applications for import through the three concerned Jurisdictional Commissionerates:

i. The Commissioner of Customs-II, Airport Special Cargo ADMN., 5th Floor, Awas Corporate Point, Makwana Lane, Behind S.M. Centre, Andheri (East), Mumbai-400059.



ii. The Principal Commissioner of Customs, Ahmedabad, In charge of Surat Hira Bourse, 1st Floor, Custom House, Near All India Radio, Income Tax Circle, Navrangpura, Ahmedabad – 380 009.

iii. The Principal Commissioner of Customs, Ahmedabad, In charge of Surat Special Economic Zone, 1st Floor, Custom House, Near All India Radio, Income Tax Circle, Navrangpura, Ahmedabad – 380 009.

2. A personal hearing in the matter was conducted on 07.02.2024 in office of the CAAR, Mumbai. During the personal hearing the authorized representatives of M/s. Nouveau Diamonds Manufacturing India LLP., Shri Sanjeev Nair, Shri Shreeni B. Pillai and Shri Jitendra Nair reiterated their contention already filed in written application. Regarding manufacturing of the subject goods i.e. lab grown rough diamonds in SEZ unit and further processing in the DTA they submitted that the technical expert can explain the procedure to be followed for which two weeks time was sought which was permitted. Nobody appeared for personal hearing from the department side either in person or online mode.

Another Personal hearing was scheduled by this office on 29/02/2024 which was informed to the applicant vide Email dated 09/02/2024. In response to that, the applicant had requested to adjourn the scheduled personal hearing vide his Email dated 29/02/2024 for next 30 to 40 days due to the unavailability of the technical person who was to appear on 29/02/2024. Further date for Personal hearing was scheduled by this office on 18/04/2024 which was informed to the applicant vide Email dated 04/04/2024.

3. The applicant has sought permission vide letter dated 16/04/2024 received in this office on 19/04/2024 to withdraw their all said three applications for advance rulings.

4. I have gone through the request for withdrawal of the applications for advance ruling dated 05/07/2023. Regulation No. 20 of the Customs Authority for Advance Rulings Regulations, 2021 (as amended vide Notification No. 63/2022-Cus. (NT) dated 20.07.2022, w.e.f. 25.07.2022) is reproduced as under for ready reference:

“Withdrawal of application”-

The applicant may withdraw his application at any time before an advance ruling is pronounced.”

5. In the instant case an Advance Ruling is not yet pronounced. In view of the forgoing facts on the record and in exercise of the powers vested in me vide Regulation 20 of the Customs Authority of Advance Rulings Regulation, 2021, I hereby grant leave for withdrawal of the said applications for advance ruling on the request of the applicant.

6. The applications are disposed of as withdrawn.

Prabhat K. Rameshwaram
22/4/24

(Prabhat K. Rameshwaram)
Customs Authority for Advance Rulings
Mumbai



F. No. CAAR/CUS/APPL/82, 83, 86/2023-O/o Commr-CAAR-Mumbai

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

1. M/s. Nouveau Diamonds Manufacturing India LLP, 606 to 612, 6th Floor, Plot No. 21, Panchratna Mama Parmanand Marg, Opera House, Girgaon, Mumbai, Maharashtra – 400 004.
Email: cs@nouveau-diamond.com, karan@nouveau-diamond.com.
2. The Commissioner of Customs-II, Airport Special Cargo ADMN., 5th Floor, Awas Corporate Point, Makwana Lane, Behind S.M. Centre, Andheri (East), Mumbai-400059.
Email: apsc.mumbai@gov.in
3. The Principal Commissioner of Customs, Ahmedabad, In charge of Surat Hira Bourse, 1st Floor, Custom House, Near All India Radio, Income Tax Circle, Navrangpura, Ahmedabad – 380 009.
Email: cus-ahmd-guj@nic.in
4. The Principal Commissioner of Customs, Ahmedabad, In charge of Surat Special Economic Zone, 1st Floor, Custom House, Near All India Radio, Income Tax Circle, Navrangpura, Ahmedabad – 380 009.
Email: cus-ahmd-guj@nic.in
5. The Customs Authority for Advance Rulings, 5th Floor, NDMC Building, Yashwant Place, Satya Marg, Chanakyapuri, New Delhi-110021.
Email: cus-advrulings.del@gov.in
6. The Principal Chief Commissioner of Customs, Mumbai Customs Zone 1, Ballard Estate, Mumbai-400001.
E-mail: ccu-cusmum1@nic.in
7. 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
8. The Member (Customs), Central Boards of Indirect Taxes & Customs, North Block, New Delhi-110001.
Email: mem.cus-cbec@nic.in
9. The Webmaster, Central Boards of Indirect Taxes & Customs.
Email: webmaster.cbec@icegate.gov.in
10. Guard file.


22.04.2024

(V.M. Sobhan Sindhu)

Assistant Commissioner of Customs & Secretary
Customs Authority for Advance Rulings,
Mumbai



