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|  | <p align="center">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 E-MAIL: cus-advrulings.mum@gov.in</p> |  |
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F.No. CAAR/CUS/APPL/103,104 /2024-25 - O/o Commr-CAAR-Mumbai दिनांक/Date: 16.10.2025

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|-----------------------------------|---|
| Ruling No. & date | CAAR/Mum/ARC/94,95/2025-26 dated 16.10.2025 |
| Issued by | Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai |
| Name and address of the applicant | M/s. PV Lumens India Pvt. Ltd. 205, Unique Industrial Estate CHS Ltd, Chakala Road, Mumbai – 400 099 |
| Concerned Commissionerate | The Pr. Commissioner of Customs, NS-V, JNCH, Nhava Sheva, Tal: Uran Distt: Raigad, Maharashtra- 400707. (Email: commr-ns5@gov.in) The Pr. Commissioner of Customs(I), Air Cargo Complex, Sahar, Andheri (E), Mumbai – 400099. (Email: import.acc@gov.in) |

ध्यान दीजिए/ N.B.:

- सीमा शुल्क अधिनियम, 1962 की धारा 28I की उप-धारा (2) के तहत किए गए इस आदेश की एक प्रति संबंधित को निःशुल्क प्रदान की जाती है।
A copy of this order made under sub-section (2) of Section 28-I of the Customs Act, 1962 is granted to the concerned free of charge.
- इस अग्रिम विनिर्णय आदेश के खिलाफ कोई भी अपील ऐसे निर्णय या आदेश के संचार की तारीख से 60 दिनों के भीतर संबंधित क्षेत्राधिकार उच्च न्यायालय के समक्ष की जाएगी।
Any appeal against this Advance Ruling order shall lie before the jurisdictional **High Court of concerned jurisdiction**, within 60 days from the date of the communication of such ruling or order.
- धारा 28-I के तहत प्राधिकरण द्वारा सुनाया गया अग्रिम विनिर्णय तीन साल तक या कानून या तथ्यों में बदलाव होने तक, जिसके आधार पर अग्रिम विनिर्णय सुनाया गया है, वैध रहेगा, जो भी पहले हो।
The advance ruling pronounced by the Authority under Section 28 - I shall remain valid for three years or till there is a change in law or facts on the basis of which the advance ruling has been pronounced, whichever is earlier.
- जहां प्राधिकरण को पता चलता है कि आवेदक द्वारा अग्रिम विनिर्णय धोखाधड़ी या तथ्यों की गलत बयानी द्वारा प्राप्त किया गया था, उसे शुरू से ही अमान्य घोषित कर दिया जाएगा।
Where the Authority finds that the advance ruling was obtained by the applicant by fraud or misrepresentation of facts, the same shall be declared void *ab initio*.



अग्रिम विनिर्णय / Advance Ruling

M/s. PV Lumens India Pvt. Ltd. (IEC No.: AAMCP9656N) (hereinafter referred to as 'the Applicant') filed an application (CAAR-1) for advance ruling in the Office of Secretary, Customs Authority for Advance Ruling (CAAR) Mumbai. The said application was received in the secretariat of the CAAR, Mumbai on 22.05.2025 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 issue of classification of Portable Computers i.e., Mobile Computers (hereinafter as "**subject goods**" or "**Portable Computers**") in question under CTI 8471 3090 of the First Schedule of the Customs Tariff Act, 1975.

2. Applicant's Submissions:

2.1 M/s. PV Lumens India Private Limited (hereinafter referred to as the "**Applicant**") is a private limited company incorporated in the year 2022 under the Companies Act, 2013. The Applicant is engaged in the business of trading and distributing across categories including Testing & Measurement Instruments, LAN Infrastructure & Cabling, Building Management - Safety and Security Systems, Automatic Identification and Data Capture Products, and Hardware and Electrical products for global brands in India.

2.2 Applicant has submitted that the present application pertains to 'Portable Computers'. The portable computers that are subject of the present application are 'Mobile Computers'. Other forms of portable computers are Tablet Computers and Vehicle-Mounted Computers.

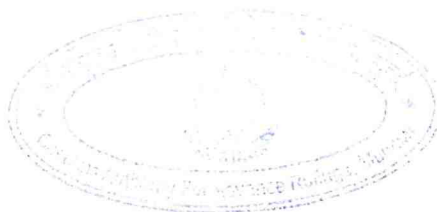
2.3 It is also informed by the applicant in CAAR-I form, that none of the models of subject goods under consideration in the instant application is pending in the applicant's case before any officer of Customs, Appellate Tribunal or any Court of Law.

2.4 These are non-rigid categorizations based on difference in Processor Speed and Number of Cores, Display Screen Size, With Keypad without Keypad, Wi-Fi Radio Standard 802.11 a/b/g/n or ac (Data download speed varies), Battery Capacity, Automatic Identification Sensor like Barcode Scan Engine, RFID Reader Module, NFC or GPS and Form factor of Device like device with Gun Grip for Intensive Barcode Scanning Requirements, Devices with Bigger Screen where lot of Data needs to be shown to the user etc.

2.5 The models proposed to be imported as under each category are as follows:

Table – I

| Sr No | Device Category | Portable Computer Models | Wireless Connectivity Options |
|-------|------------------|--------------------------|-------------------------------|
| 1 | Mobile Computers | CK 62 | Device with SIM Card & Wi-Fi |
| | | | Wi-Fi Only Device |
| 2 | | CK 65 | Device with SIM Card & Wi-Fi |
| | | | Wi-Fi Only Device |
| 3 | | CK 67 | Device with SIM Card & Wi-Fi |

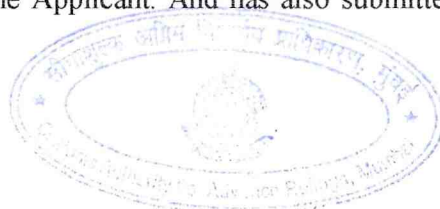


| | | |
|----|---------|------------------------------|
| | | Wi-Fi Only Device |
| 4 | CT 30P | Device with SIM Card & Wi-Fi |
| | | Wi-Fi Only Device |
| 5 | CT 37 | Device with SIM Card & Wi-Fi |
| | | Wi-Fi Only Device |
| 6 | CT 45 | Device with SIM Card & Wi-Fi |
| | | Wi-Fi Only Device |
| 7 | CT 47 | Device with SIM Card & Wi-Fi |
| | | Wi-Fi Only Device |
| 8 | CT 60 | Device with SIM Card & Wi-Fi |
| | | Wi-Fi Only Device |
| | | Wi-Fi Only Device |
| 9 | EDA 52 | Device with SIM Card & Wi-Fi |
| | | Wi-Fi Only Device |
| 10 | EDA 56 | Device with SIM Card & Wi-Fi |
| | | Wi-Fi Only Device |
| 11 | EDA 57 | Device with SIM Card & Wi-Fi |
| | | Wi-Fi Only Device |
| 12 | EDA 61K | Device with SIM Card & Wi-Fi |
| | | Wi-Fi Only Device |

The Applicant has sought ruling in respect of the above mentioned 12 models of the “Portable Computers”. Further, the Applicant has also submitted that each of the above mentioned 12 models has numerous variants. There are 173 variants in total of the above mentioned 12 models of the “Portable Computers”. Further, 109 out of these 173 variants of the Portable computers do not have cellular connectivity.

2.6 The applicant has submitted that the subject devices are “Portable Computers” and above tabulated datasheets is for the model series. Each model is available in options of with SIM (WWAN) or without SIM (WLAN). These distinctions are evident from the specification sheet. The above tabulated categories of Portable Computers are available in various SKUs. The applicant has submitted the salient features of the Portable Computers.

2.7 The Applicant is importing Portable Computers under Tariff Item 84713090 and has further submitted that to date, no issue has arisen regarding the classification of Portable Computers. The present application is being filed to obtain confirmation and certainty on the classification adopted by the Applicant. And has also submitted copy of a Bill of Entry for



reference.

2.8 The applicant's submission about Portable Computers in General

2.8.1 Portable Computers are handheld/wearable/vehicle mountable computers. They are essentially used for scanning barcode and for processing data in real time to increase efficiency of functions such as inventory management, last mile delivery, invoicing, etc.

2.8.2 A portable computer is a combination of Personal Computer and scanner, largely utilized by field service personnel. The product carries a processing ability of a laptop and functionality of a scanner in a single wireless device.

2.8.3 These Portable Computers essentially perform 1D and 2D barcode scanning and additionally have features like Wi-Fi/Bluetooth connectivity, data transfer etc.

2.8.4 The actual use of these devices is in warehousing/logistics/inventory operations for data capturing/storage and its transmission for allied functions.

2.8.5 Portable computers are generally categorized into following types:


- Handheld/Mobile - Small, yet durable, devices that extend organizational knowledge into the field by combining scanning and processing functions into a single device.
- Wearable - Wearable devices that come equipped with the latest technology for streamlined picking, packing, and shipping. (The present application is not concerned with this type).
- Vehicle-mounted - Rugged mobile workstations that attach to industrial vehicles such as trucks, forklifts, and carts. (The present application is not concerned with this type).
- Tablets - Handheld computers that securely transmit data over high-speed networks using the familiar design and functionality of consumer tablets while enjoying the durability of enterprise scanning devices. (The present application is not concerned with this type).

2.9 Portable Computers concerned in present case are explain in detail below:

Table – II

| <u>Product Name</u> | <u>Illustrative Image</u> | <u>Key features/functions performed</u> |
|----------------------------|----------------------------------|--|
| | | These are small, vet durable devices that extend |



| | | |
|---|---|---|
| Mobile Computers <i>(have bar code scan engine)</i> |  | organizational knowledge into the field by combining scanning and processing functions into a single device. - ID and 2D scanning of barcodes - Securely access programs or databases stored in the cloud or your office using the latest Wi-Fi technologies - Take advantage of high-speed WLAN or WWAN networks - Add additional memory using expandable card slots - Accurately pinpoint the locations of employees, assets, and businesses with optional GPS capabilities - Easily sync with modems, printers, and headsets using Bluetooth wireless connectivity - Always stay connected via phone using integrated cellular service (for some models which can accommodate sims) |
|---|---|---|

2.10 Communication Capabilities

As evident from Table-I above Portable Computers are available with SIM as well as without SIM connectivity. Communication functions, if any, are generally performed by the Portable Computers using wi-fi or wired connectivity. Only when such wireless internet is not available, the devices use cellular network to function (if devices have Sim Card capability and have been fitted with the Sim Card). Thus, cellular network is used only rarely in cases such as during last mile delivery, when wi-fi is not readily available etc. In fact, calling function provided in Products with SIM is purely a supplementary function since the same has been provided as an additional mode of connectivity apart from Bluetooth, Wi-Fi and GPS.

3. Classification of subject goods “Portable Computers” as per Applicant:

3.1 The classification of the goods imported into India is to be determined based on the General Rules of Interpretation (hereinafter referred to as the “GRI”) set out in the Tariff.

3.2 As per Rule 1 of the GRI, classification of the imported products 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 remaining Rules of the GRI.

3.3 Heading 8471, inter alia, covers automatic data processing machines and units thereof. The Heading also includes portable ADP machines that do not require an external electrical output for functioning. The relevant entries of Heading 8471 of are extracted below:

| Headings / | Tariff Description |
|------------|--------------------|
|------------|--------------------|



| Sub-Headings / Tariff Item | |
|-------------------------------|---|
| 8471 | AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ON TO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED |
| 847130 | - Portable digital automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display: |
| 84713010 | --- Personal Computer |
| 84713090 | --- Other |
| | - Other automatic data processing machines: |
| | *** |

As per applicant Portable computers are automatic data processing machines and are rightly classifiable as (ADP) machines under heading 8471.

3.4 The GRI are applicable sequentially. As per Rule 1 of the GRI, classification of the imported products shall be determined according to the terms of the headings and the Section and Chapter Notes.

3.5 The Portable Computers satisfy the conditions laid down in Chapter Note 6(A) to Chapter 84.

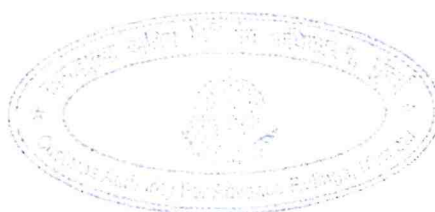
The relevant portion of Chapter Notes to Chapter 84 are extracted below:

“6. (A) For the purposes of heading 8471, the expression "automatic data processing machines" means machine capable of :

- (i) storing the processing programme or programmes and at least the data immediately necessary for the execution of the programme
- (ii) being freely programmed in accordance with the requirements of the user;
- (iii) performing arithmetical computations specified by the user; and
- (iv) executing, without human intervention, a processing programme which requires them to modify their execution, by logical decision during the processing run;

3.6 As per Applicant, goods to qualify as an ADP Machine, the goods have to satisfy all the conditions mentioned in Note 6(A) to Chapter 84 and should not be covered by Note 6(D) and 6(E). The Applicant submits that the Portable Computers in question comply with the above requirements and therefore, are classifiable as ADP Machine under Heading 8471 as tabulated below:

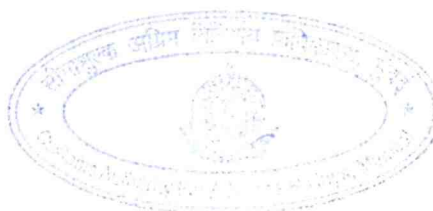
| Condition to be fulfilled by an ADP Machine as per Note 6 (A) | Compliance of the said condition by the proposed imports |
|---|--|
|---|--|



| | |
|--|---|
| i. Storing the processing program or programs and at least the data immediately necessary for the execution of the program; | <p>These devices can receive the inputs in form of barcodes, text fields, phone numbers, images, signatures and even check boxes etc. The data so received is processed by the Portable Computers to provide the desired output.</p> <p>These machines have storage capability and can store programs which can be changed from job to job. They process data in a coded form.</p> |
| i. Being freely programmed in accordance with the requirements of the user | The devices come configurable with off-the shelf, end-user applications allowing the programming of the various functions in accordance with the needs of the user. Different apps can be installed and accordingly the products are freely programmable. |
| ii. Performing arithmetical computations specified by the user; and | These devices automatically capture details pertaining to inventory, invoicing, real time delivery and subsequently process the same to perform relevant functions. These functions are performed with programming set in tune as basic logical sequence, comprising of data input, data processing and data output. Further, these Portable Computers are freely programmable with various external applications in order to cater to variety of user needs. |
| iii. Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run. | The Portable Computers while performing tasks like scanning, asset/inventory management/invoicing are essentially functioning without manual intervention on the basis of preprogramed logical sequence of operations. |

3.6 The applicant has submitted that the subject goods satisfy all the conditions of by an ADP Machine as per the chapter notes of chapter 84 and are therefore ADP Machines and are rightly classifiable under CTH 8471.

3.7 The Applicant has also relied on the HSN Sub Heading 8471 30 which states that a portable automatic data processing machines would be one weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display. The Portable Computers proposed to be imported contain above unit, i.e., input units in the form of a keyboard (physical or digital / touch screen), a central processing unit (inbuilt) in the form of processor and a display unit (the screen). Therefore, all the requirements to be an ADP machine is satisfied in the instant case.



3.8 Accordingly, as per Applicant the subject goods, by application of Rule 1 of the GRI, the portable computers are correctly classifiable under Heading 8471, more specifically under Tariff Item 84713090 as they are not personal computers.

3.9 Further, the applicant submitted, in respect of the each of the concerned products, these products have specific professional grade scanners in built into the devices and the same demonstrates how the scanning and processing function for the devices is the primary function. This is what sets these devices apart from the conventional phone/communication devices available in the market.

3.10 Without prejudice to the foregoing submissions, Chapter Note 6(D) and 6(E) read with Chapter Note 6(C) are not applicable for the classification of the Portable Computers in question.

3.11 Note 6(C) of Chapter 84 states that a unit can be treated as part of ADP system if the conditions mentioned therein are satisfied. In the present case, the portable computers proposed to be imported are ADP Machines and satisfy the conditions of ADP machines. However, this is subject to the Chapter Notes 6(D) and 6(E). As per Applicant Chapter Note 6D is not applicable to ADP Machines but is instead only applicable to Units of ADP Machine. The subject goods are ADP machine themselves and not units of ADP machine. Therefore, the same is not applicable to the subject good Portable Computers.

3.12 As far as Note 6(E) is concerned, it is extracted below:

“(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.”

In regard to Note 6(E) the applicant has submitted that the same will not apply as the portable computers concerned are not merely working in conjunction with an ADP machine but are ADP machines themselves.

3.13 As per the Applicant the Portable Computers viz. Mobile Computers are capable of performing more than one function, i.e., capable of functioning other than as an ADP machine, the function of the ADP machine is the principle function and therefore, the same shall be treated as an ADP machine in terms of Section Note 3 of Section XVI of the Tariff. The relevant portion of Section Note 3 of Section XVI is extracted below:

“3. 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 purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.”

In view of the above, the Applicant submits that proposed imports are classifiable under Heading 8471, more specifically under Tariff Item 84713090 as ADP Machines as the principal function is that of ADP Machine.



4. The applicant submitted that as per the trade parlance, the proposed imports are known in the market as Mobile Computers and not as smartphones or telephones. The product being an ADP machine, is not classifiable under heading 8517.

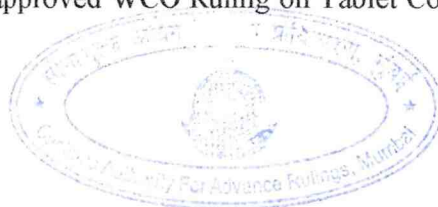
4.1 The portable computers are not classifiable under Heading 8517 because:

- i. They are not primarily meant for communication purposes. Communication abilities like that of a traditional telephone/mobile telephone is only an ancillary function that these Portable Computers perform.
- ii. The fact that that Portable Computer is different from conventional cellular phones/communication devices, as evident from below:

| Feature | Conventional Cell Phone /Smartphone | Portable Computer |
|------------|--|--|
| Scanning | Can scan only a few codes per hour, using apps. | Can scan around 30 bar codes per second. Quality is much better than conventional phone scanning. |
| Ruggedness | Not rugged. Can break on fall. | Extremely rugged. Designed to withstand huge falls and rough handling. |
| Data edit | Not available. | Can edit codes and scan partial codes. This is useful for specific industrial uses, and user need not spend time scanning whole codes and can get specific inputs instantly. |
| Security | Has conventional security features which are not too good. | Has exceptional Enterprise Level security features. |

4.2 The definition itself shows that 'smartphones' are telephones with few additional features of ADP machine. Unlike 'smartphones' the proposed imports are essentially ADP Machine which have an additional feature of cellular connectivity. Thus, the principal and ancillary functions in proposed imports and smartphones, are diametrically opposite.

5. The Applicant has also referred Circular No. 20/2013 dated 14.05.2013, issued by CBIC wherein clarification was issued regarding classification of 'Tablet Computers'. In the above Circular, the Board analysed the functions of a Tablet Computer and held that its principal function is that of a Computer, and communication (even using SIM) is merely incidental and therefore, Tablet Computer is classifiable as an ADP Machine. Thus, the Circular likens the product to a Laptop or Computer and holds that as it satisfies the requirements under Note 5 A to Chapter 84, it will be classified as an ADP Machine. The Circular also reaffirms the ruling of World Customs Organisation, regarding Tablet Computer. The Circular adopted and approved WCO Ruling on Tablet Computers and applied the same to India.



5.1 The Applicant has also submitted that:

- a. 109 out of 173 variants of 12 models concerned in present case do not have cellular connectivity; and
- b. identical models are available both with and without cellular connectivity options- that is, SIM capability is just an additional feature to the main product.

6. Thus, many devices do not have the functionality of cellular connectivity, which shows that the SIM is not an integral part of these devices, as these devices are able to perform their primary function with or without the SIM card. These devices are not convenient for the purpose of telephony. Thus, the portable computers imported are rightly classifiable under Heading 8471.

7. Accordingly, as per applicant, the imported products are rightly classifiable under Heading 8471 as Automatic Data Processing Machines, and not under Heading 8517.

8. Port of Import and reply from jurisdictional Commissionerate:

The applicant in their CAAR-1 indicated that they intend to import the subject goods from jurisdictional commissionerate of the Pr. Commissioner of Customs, Mumbai Customs Zone-II, N.S.-V, Jawaharlal Nehru Custom House, Nhava Sheva and Commissioner of Customs(I), Air Cargo. The application was forwarded to the jurisdictional of commissionerate of the Pr. Commissioner of Customs, Mumbai Customs Zone-II, JNCH on for their comments on 11.06.2025, 08.08.2025, 25.08.2025 and 15.09.2025 however no response was received the said commissionerate. Application was also forwarded to the jurisdictional of commissionerate of the Pr. Commissioner of Customs(I), Air Cargo. The said commissinerate provide their comments on the subject matter vide their letter dated 26.07.2025.

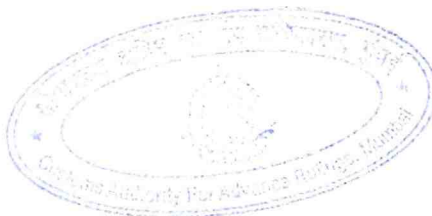
9. Jurisdictional Commissionerate of the Pr. Commissioner of Customs(I), Air Cargo vide their reply dated 26.07.2025 submitted as produced below:

With regards to classification of said items, the relevant part of Heading 8517 as per Custom Tariff is as under:

8517 TELEPHONE SETS, SMARTPHONES AND OTHER TELEPHONES 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.

-Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks:

8517 13 00-Smartphones



They also referred Note 5 to Chapter 85 which provides definition of Smart phone:

For the purposes of heading 8517, the term "smartphones" means telephones for cellular networks, equipped with a mobile operating system designed to perform the functions of an automatic data processing machine such as downloading and running multiple applications simultaneously, including third-party applications, and whether or not integrating other features such as digital cameras and navigational aid systems.

According to the importer's submission, these devices are compact yet durable devices that perform the functions of an automatic data processing machine. Device can always stay connected via phone using integrated cellular service. These devices perform functions with SIM card and Wi-Fi. The devices also offer expandable memory via card slots. The calling function is provided in products with SIM. Additionally, they feature GPS capabilities and can synchronize with peripherals such as modems, printers, and headsets using Bluetooth wireless connectivity.

Based on the characteristics and features of said item in light of chapter Note 5 & Custom Tariff, this item is similar to Smart Phone which is rightly classifiable under CTH 85171300. The said device contains all features of smart phone as discussed in above Para's and appears to be classifiable under CTH 85171300.

9.1 In case of Tablet Computer, applicant has relied upon CBIC Circular No. 20/2013 dated 14.05.2013. However, CBIC vide Circular No. 20/2013 dated 14.05.2025 issued clarification on the issue regarding classification of Tablet Computers'. The relevant part of the said Circular is reproduced as under:-

2 "..... The classification is to be determined by application of the General Rules for the Interpretation (GRIs) of the First Schedule to the Customs Tariff Act (CTA), 1975. GRI 1 requires that, "in classifying articles, for legal purpose it shall be determined according to the terms of the headings and any relative Section or Chapter Notes,..". Hence, all relevant legal texts must be considered "

3. A Tablet Computer is designed to be primarily operated by using *its touchscreen*. It can process data, execute programs, and **connect to the Internet via a wireless network** in order to, for example, exchange and manage e-mails, exchange or download files, download software applications, conduct video or VoIP ("Voice over Internet Protocol") communications, etc. In addition, it can also be connected to a cellular network to **make voice calls**.

4.The size of such machines when exceeding the dimensions mentioned in Note 8 to Chapter 84 relating to the "pocket-size" machines of heading 8470, is too big to be used principally for making voice calls. The tablet computers are not intended to be a substitute for a mobile phone to make voice calls,....



Vide the above mentioned Circular, CBIC clarified the classification of 'Tablet Computer' but applicant is seeking classification of "**Portable Mobile Computer**". It is also clarified that size of device when exceeding the dimensions (170 mm x 100 mm x 45 mm) mentioned in Note 8 to Chapter 84 relating to the "pocket-size" machines of heading 8470 then it may be considered as Automatic Data Processing machine and classifiable under Heading 8471 and in case Tablet Mobile Computer is having device size less than 'pocket-size' then said device contains all features of smart phone and appears to be classifiable under **CTH 85171300**.

Accordingly, Jurisdictional commissionerate was of the view that the portable computers are rightly classifiable under CTI 85171300.

10. The above comments of jurisdictional commissionerate were shared with the applicant for their refutal/reply. The applicant vide their reply letter dated 08.08.2025 submitted as below:

10.1 In numerous Rulings issued so far, the products in question have been analysed in detail and have been held to be classifiable under Heading 8471 and not under Heading 8517. The arguments made therein have not been considered by the office of the Ld. Asst. Commissioner, ACC.

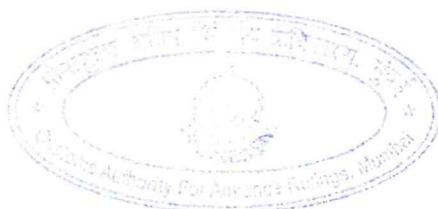
the applicant submitted that following advance rulings have already been issued classifying the Portable Computers under Tariff Item 84713 090. Details of the same are as follows:

- **Delmon Solutions Private Limited - CAAR Ruling No. CAAR/Mum/ARC/25/2024 dated 22.02.2024**
- **Senate Solutions Private Limited - 2023 (10) TMI 74**
- **Brightpoint India Pvt. Ltd. - CAAR Ruling No. CAAR/Mum/ARC/32/2022 dated 10.10.2022**
- **Brightpoint India Pvt. Ltd. - 2022 (6) TMI 1408**
- **Rashi Peripherals Private Limited - 2022 (8) TMI 1393**
- **RET-Tech Private Limited - 2022 (10) TMI 1179**
- **Mustek Technologies Private Limited - CAAR/Mum/ARC/21/2025-26 dated 30.05.2025**

The aforesaid rulings cover various products identical to the Applicant's products and have classified them under Tariff Item 84713090. The applicant also mentioned in its reply the list of products in question in present application and earlier rulings issued by CAAR.

The applicant also referred the most recent ruling passed in application filed by **Mustek Technologies Private Limited -CAAR/Mum/ARC/21/2025-26** on 30.05.2025 and also referred key findings in regard to classify such products under Heading 8471 and not under Heading 8517.

10.2 The subject products (which have SIM card slot) are not classifiable under Heading 8517 as smartphones as SIM capability in the subject products is supplementary



10.2.1 SIM card capability in the subject products is supplementary and not integral to their operation. The SIM functionality does not impact the principal function of the goods, which is to scan barcodes and process data in real time to enhance operational efficiency. Therefore, the subject products are not akin to smartphones. SIM capability in the subject products is optional and utilized only in limited scenarios, such as last-mile delivery operations where Wi-Fi connectivity is unavailable. This is evidenced by the fact that 109 out of 173 variants the subject goods do not possess SIM capability. Further, models in question are available in both with SIM card and without SIM card variants. Thus, this shows that SIM capability is just an additional feature in the product, and is not integral to the product in any way. Product continues to be the same, whether or not SIM capability is there. The classification is to be based as if the principal function were the sole purpose. Therefore, the subject products are classifiable under Heading 8471.

10.2.2 Even as per Note 5 to Chapter 85, smartphones are defined as telephones for cellular networks with ADP capabilities. In contrast, the subject products are ADP machines with optional cellular connectivity and not telephones with computing features. Accordingly, the subject products, being ADP machines under Heading 8471, are not classifiable under Heading 8517 as smartphones.

10.3 Chapter Note 9 to Chapter 84 is not applicable in the present case.

The Ld. Asst. Commissioner, ACC has erroneously placed reliance to Chapter Note 9 of Chapter 84 for determining classification of the subject products. Chapter Note 9 to Chapter 84 is as follows:

"[9]. For the purposes of heading 8470, the term "pocket-size" applies only to machines, the dimensions of which do not exceed 170 mm. x 100 mm. x 45 mm."

10.4 It is evident that the Chapter Note 9 to Chapter 84 applies exclusively to Heading 8470 and not to Heading 8471. Therefore, the said Chapter Note is inapplicable to the present case, where the subject products are proposed to be classified under Heading 8471.

The applicant reiterated that all models of the Portable Computers, irrespective of their SIM capability, are correctly classifiable under Tariff Item 84713090 as ADP machines.

11. Details of Hearing

A hearing was conducted on 11.08.2025 at 1:15 PM. Ms Srinidhi Ganeshan and Ms Anaya Bhide and Shri Sachin Naik, Advocates/Authorized Representatives (AR), appeared



online on behalf of the applicant and reiterated the contentions filed in the application and submitted that the subject goods are 'Portable Computer'/'mobile computer' to be used in the processing data in real time to increase efficiency of function like inventory management, last minute delivery, invoicing. That the product carries the ability of a laptop computer and performs scanning work in a single wireless device. The device has many models-with and without SIM Cards and the devices with the SIM are only having additional features that does not alter the fundamental character of the product. They contended that the subject goods merit classification under the CTI-84713090. They rely upon the various case laws submitted in their additional submission/compendium of case laws vide their letter dated 08.08.2025.

Nobody appeared for PH from the department side.

DISCUSSION AND FINDINGS

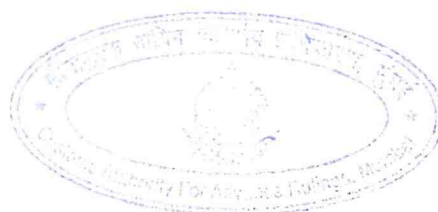
12.1 I have considered all the materials placed before me in respect of the subject goods. I have gone through comments forwarded by the jurisdictional commissionerate, Air Cargo Complex Mumbai(I) and the submissions made by applicant during the hearing as well as the response of the applicant submitted vide letter dated 08.08.2025 in respect of the department's comments. Therefore, I proceed to pronounce a ruling on the basis of information available on record as well as existing legal framework.

12.2 The Applicant has sought advance ruling in respect of the following question:

a. Whether the products i.e. Portable Computers as mentioned in Table-1 above, are classifiable under CTI 84713090 as portable computer, of the First Schedule of the Customs Tariff Act, 1975, or otherwise. At the outset, I find that the issue raised in the question in the Form CAAR-1 is squarely covered under Section 28H(2) of the Customs Act, 1962 being a matter related to classification of goods under the provisions of this Act.

12.3 Before deciding on the issue, let me deliberate on the legal framework prescribed in Customs Tariff Act, 1975, Chapter/ Section Notes along with HSN explanatory Notes. As per Rule 1 of GRI, 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.

12.4 The applicant has submitted that the devices in question, namely Mobile Computers, which are Portable Computers. These devices are designed to be handheld and are primarily used for barcode scanning and real-time data processing to enhance the efficiency of operations such as inventory management, last-mile delivery, invoicing, and similar functions. A Portable Computer is essentially a combination of a personal computer and a barcode scanner, widely used by field service personnel. These devices offer the computing power of a laptop along with the scanning capabilities of a dedicated scanner, integrated into a single wireless unit. They are capable of performing 1D and 2D barcode scanning and come equipped with features such as Wi-Fi, Bluetooth connectivity, and data transmission capabilities. The primary applications of these devices are found in sectors such as warehousing, logistics, retail, transportation, manufacturing, healthcare, public services, and inventory management. In these



environments, portable computers are used for capturing, storing, and transmitting data to support various operational functions. These Portable Computers as shown in above Table-I, are available in variants with or without SIM card connectivity. Communication functionalities are typically carried out via Wi-Fi or wired connections. The use of cellular networks is limited to situations where Wi-Fi is unavailable such as during last-mile delivery. Importantly, the calling function present in SIM-enabled devices is considered purely supplementary, offered as an additional communication mode alongside Bluetooth, Wi-Fi, and GPS connectivity options.

12.5 The issue before me is to decide the classification of Mobile Computers/Portable Computers. These are handheld portable devices used in warehousing/logistics/inventory operations for data capturing/storage and its transmission for allied functions to run mobile apps, capture barcodes, take photos and videos, and provide voice and data communications for workers and managers. These devices combine personal computer and scanning functions in a single wireless device that can be outfitted with off-the shelf or custom software applications that perform everyday tasks such as monitoring deliveries, tracking assets, and warehousing/logistics/inventory operations. Because they run on familiar operating systems such as Windows/Android, they offer the same functionality as a desktop computer or laptop. These processors are also equipped with a barcode scan engine and act as their own host, which means one can instantly update and edit information as it is captured. The applicant has suggested Customs Tariff heading 8471 as an appropriate classification for these devices.

12.6 In order to merit classification under heading 84.71, it is essential, that these devices need to satisfy the requirements of the Note 6(A) to Chapter 84. For the sake of clarity, the Chapter Note 6 to Chapter 84 is reproduced below:

"(A) For the purposes of heading 8471, the expression 'automatic data- processing machines' means machines, capable of

(1) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;

(2) Being freely programmed in accordance with the requirements of the user;

(3) Performing arithmetical computations specified by the user; and

(4) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

(C) Subject to paragraphs (D) and (E), a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions :

(i) it is of a kind solely or principally used in an automatic data processing system;

(ii) it is connectable to the central processing unit either directly or through one or more other units; and

(iii) it is able to accept or deliver data in a form (codes or signals) which can be used by the system.



Separately presented units of an automatic data processing machine are to be classified in heading 8471.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of (ii) and (iii) above, are in all cases to be classified as units of heading 8471.

(D) Heading 8471 does not cover the following when presented separately, even if they meet all of the conditions set forth in paragraph (C) :

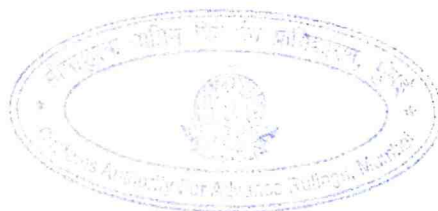
- (i) printers, copying machines, facsimile machines, whether or not combined;*
- (ii) apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);*
- (iii) loudspeakers and microphones;*
- (iv) television cameras, digital cameras and video camera recorders;*
- (v) monitors and projectors, not incorporating television reception apparatus.*

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings."

12.7 Therefore, there is a need to examine whether the features and specifications of the device under consideration meet the criteria as laid down in the relevant Chapter Note reproduced above. For any device to be held as an ADP and classifiable under sub-heading 8471, four essential conditions as mentioned above in Note 6(A), are required to be satisfied and should not be covered by Note 6(D) and 6(E) *ibid*.

12.8 As per the technical specifications submitted by the applicant and discussed in paragraph 3.5 above, the impugned devices satisfy the criteria of Automatic Data Processing (ADP) machines as outlined in Note 6(A) to Chapter 84. Note 6(C) of Chapter 84 specifies the conditions under which a unit may be classified as a component of an ADP system. However, based on the functionality and features of the impugned devices, it is evident that they are not merely components of ADP systems, but rather independent ADP machines in their own right. Note 6(D) to Chapter 84 identifies certain separately presented products that are to be excluded from classification under heading 8471, even if they are capable of functioning as part of an ADP system. Furthermore, Note 6(E) provides that machines which incorporate or operate in conjunction with ADP machines and perform a specific function other than data processing are to be classified under the heading appropriate to their specific function, or, where such a heading does not exist, under residual headings. In the present case, the impugned devices, as described by the applicant, are comparable to ADP machines engaged in data capture and subsequent processing and ADP is the principle functions of these machines. Therefore, Note 6(D) and 6(E) are not applicable.

12.9 From the above, it can be concluded that these portable computers are equipped with the necessary hardware, including sufficient RAM and storage, to support the storage and execution of its operating system and software programs, enabling effective data processing. The software loaded onto the device is freely programmable, allowing users to customize the functionality according to their specific requirements. The device is capable of performing the



arithmetical computations as specified by the user, and its processing program enables it to modify its execution dynamically based on logical decisions during the processing run without human intervention. **In light of these capabilities, these portable computers namely Mobile Computers, meet all the criteria outlined in Note 6(A) of Chapter 84, thereby qualifying it as a device covered by the definition of automatic data processing machine (ADPM).**

12.10 Further, HSN Explanatory Notes to CTH 8471 further elucidates on what constitutes an Automatic Data Processing Machine (ADPM). The relevant portion of the Explanatory Notes are extracted below:

“(1) AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREOF

Data processing is the handling of information of all kinds, in pre-established logical sequences and for a specific purpose or purposes.

Automatic data processing machines are machines which, by logically interrelated operations performed in accordance with pre-established instructions (program), furnish data which can be used as such or, in some cases, serve in turn as data for other data processing operations.

This heading covers data processing machines in which the logical sequences of the operations can be changed from one job to another, and in which the operation can be automatic, that is to say with no manual intervention for the duration of the task. These machines mostly use electronic signals but may also use other technologies. They may be self-contained, all the elements required for data processing being combined in the same housing, or they may be in the form of systems consisting of a variable number of separate units.

This heading also covers separately presented constituent units of automatic data processing systems described above.

*However, the heading **excludes** machines, instruments or apparatus incorporating or working in conjunction with an automatic data processing machine and performing a specific function. Such machines, instruments or apparatus are classified in the headings appropriate to their respective functions or, failing that, in residual headings (See Part (E) of the General Explanatory Note to this Chapter).*

(A) AUTOMATIC DATA PROCESSING MACHINES

The automatic data processing machines of this heading must be capable of fulfilling simultaneously the conditions laid down in Note 6 (A) to this Chapter. That is to say, they must be capable of:

(1) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;

(2) Being freely programmed in accordance with the requirements of the user.

(3) Performing arithmetical computations specified by the user; and

(4) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.

Thus, machines which operate only on fixed programs, i.e., programs which cannot be modified



by the user, are excluded even user may be choose a number of such fixed programs.

These machines have storage capability and also stored programs which can be changed from job to job.

Automatic data processing machines process data in coded form. A code consists of a finite set of characters (binary code, standard six bit ISO code, etc.).

The data input is usually automatic, by the use of data media such as magnetic tapes, or by direct reading of original documents, etc. There may also be arrangements for manual input by means of keyboards or the input may be furnished directly by certain instruments (e.g., measuring instruments). The input data are converted by the input units into signals which can be used by the machine, and stored in the storage units.

Part of the data and program or programs may be temporarily stored in auxiliary storage units such as those using magnetic discs, magnetic tapes, etc. But these automatic data processing machines must have a main storage capability which is directly accessible for the execution of a particular program and which has a capacity at least sufficient to store those parts of the processing and translating programs and the data immediately necessary for the current processing run.

Automatic data processing machines may comprise in the same housing, the central processing unit, an input unit (e.g., a keyboard or a scanner) and an output unit (e.g., a visual display unit), or may consist of a number of interconnected separate units. In the latter case, the units form a "system" when it comprises at least the central processing unit, an input unit and an output unit (see Subheading Note 2 to this Chapter). The interconnections may be made by wired or wireless means.

A complete automatic data processing system must comprise, at least:

(1) A **central processing unit** which generally incorporates the main storage, the arithmetical and logical elements and the control elements; in some cases, however, these elements may be in the form of separate units.

(2) An **input unit** which receives input data and converts them into signals which can be processed by the machine.

(3) An **output unit** which converts the signals provided by the machine into an intelligible form (printed text, graphs, displays, etc.) or into coded data for further use (processing, control, etc.).

Two of these units (input and output units, for example) may be combined in one single unit."

12.11 The features and specification of the aforesaid goods, also clearly show that these Portable Computers namely Mobile Computers consist of a processor for processing the data and programs, a LED Screen, which serves as the output source, and a keyboard or touch screen as virtual keyboard, which acts as the source of input. Therefore, in light of the above Chapter Note and Explanatory Notes, the aforesaid goods satisfy all the conditions stipulated in Chapter Note 6(A) to Chapter 84 and Explanatory Notes to qualify as an automatic data processing machine (ADPM) covered under CTH 8471.

12.12 As discussed above, it is clear that the aforementioned goods, having the primary function of automatic data processing, fall within the scope of Chapter Heading 8471



(Automatic data-processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included), in accordance with Chapter Note 6(A) to Chapter 84.

It can be observed that the aforesaid goods are automatic data processing machine, which is portable and weighing less than 10 kgs. Thus, the product falls within the scope of first single dash (-) entry 8471.30 which covers "*portable automatic data processing machines, weighing not more than 10 kgs, and consisting of a central processing unit, a key board and a display*". Under the first single dash (-) entry 8471.30, there are two triple dash (---) entries available as follows:

| Heading/Sub-heading/Tariff Item | Dash | Description |
|---------------------------------|------|---|
| 8471 | | Automatic data-processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included. |
| 8471.30 | - | Portable automatic data-processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display. |
| 8471.30.10 | --- | Personal computer |
| 8471.30.90 | --- | Other |

The first triple dash (---) entry under tariff item 84713010 refers to '*personal computers*'. It is observed that personal computers, such as desktop computers, are typically designed to be placed on or under a desk. In the present case, however, the products in question are designed to be handheld distinguishing it from a traditional personal computer. Therefore, it does not fall within the scope of CTI 84713010 (*personal computer*) and should instead be classified under the next triple dash (---) entry, CTI 84713090 (*Others*).

Thus, by virtue of GIR1, Explanatory Notes, Chapter Note 6(A) to Chapter 84, these Portable Computers namely Mobile Computers or Portable computers as listed in Table-I at Para 2.5 above, are classifiable under CTI 84713090 (*Portable automatic data-processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display-Others*) of the First Schedule of Customs Tariff Act, 1975.

13. I have gone through the comments of jurisdictional commissionerate Air Cargo Complex(Import), wherein the classification of subject goods under CTI 85171300-Smartphones has been suggested. Accordingly, I discuss possible alternate heading 8517, there is a need to examine the features of these devices in the context of Note 3 to Section XVI of the Customs Tariff Act. The Heading 8517 covers, "*Telephone sets, including smartphones and other telephones 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 84.43, 85.25, 85.27 or 85.28*". 109 out of 173 variants the subject goods concerned in present case do not have cellular connectivity



remaining models also have communication capabilities, including cellular connectivity, the classification under heading 8517 needs to be examined.

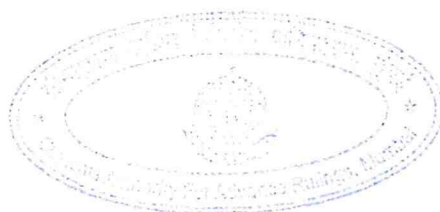
Note 3 to section XVI of the Customs Tariff Act stipulates that, "*Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function*". From the note, it is clear that a composite machine performing various functions is to be classified according to the principal function performed by such a device.

In the instant case, these devices combine computing and scanning functions for monitoring deliveries, tracking assets, and managing inventory. 109 out of 173 variants the subject goods concerned in present case do not have cellular connectivity remaining models also have communication capabilities. However, for the products under consideration, automatic data processing appears to be the main function, while other functionalities of said machines are not different from auxiliary functions that could be seen on any computer, such as desktop or laptop computers.

In circular no. 20/2013- Cus, dated 14-5-2013, clarification has been given by the Central Board of Excise and Customs (CBEC) regarding the classification of "tablet computers" under heading 8471 stating that, "*... The mobile phone calling function could be provided by the products only as a supplementary function because it could not be activated without running an operating system of the devices.... These devices are not intended to be a substitute for a mobile phone to make voice calls, but, according to its main technical features is designed as a substitute for laptops. The difference between a "smartphone" and "tablet computer", is not based on whether the product has a voice calling function or not, but on the principal features that a producer has intended for the device when designing and developing it*". Thus, as per the said circular, tablet computers are classifiable under heading 8471 and not under heading 8517 despite the fact that the product is having cellular connection functionality, considering its principal function as automatic data processing. Similarly, in this case, the principal function of the impugned devices is barcode scanning and data processing for monitoring deliveries, tracking assets and managing inventory. Therefore, these devices appear to merit classification under heading 8471 and not under heading 8517.

Also, the jurisdictional commissionerate ACC, Andheri (Import) has submitted that size of device when exceeding the dimensions (170 mm x 100 mm x 45 mm) mentioned in Note 8 to Chapter 84 relating to the "pocket-size" machines of heading 8470 then it may be considered as Automatic Data Processing machine and classifiable under Heading 8471. I find that the reliance has been placed erroneously to Chapter Note 9 of Chapter 84 for determining classification of the subject goods. Chapter Note 9 to Chapter 84 is as follows:

"[9]. For the purposes of heading 8470, the term "pocket-size" applies only to machines, the dimensions of which do not exceed 170 mm. x 100 mm. x 45 mm. "



The Chapter Note 9 to Chapter 84 is applicable for Heading 8470 and not for the Heading 8471. Accordingly, I find that the said Chapter Note is not applicable to the present case. In view of the foregoing discussion I find that the subject goods merit classification under heading 8471 and not under heading 8517.

14. In regards to the classification opinion of the 68th session of the Harmonized System Committee, it is observed that the committee has classified RFID/barcode readers with a mobile operating system capable of scanning and cellular connectivity under subheading 8517 13. This subheading covers smartphones. Note 5 to chapter 85 states that "For the purposes of heading 85.17, the term "smartphones" means *"telephones for cellular networks, equipped with a mobile operating system designed to perform the functions of an automatic data processing machine such as downloading and running multiple applications simultaneously, including third-party applications, and whether or not integrating other features such as digital cameras and navigational aid systems"* The note clearly states that these devices are telephones for cellular networks designed to perform the functions of ADP machines. However, the devices under consideration are principally not telephones for cellular networks. In fact, 109 out of 173 variants the subject goods do not have the functionality of cellular connectivity, which shows that the SIM is not an integral part of these devices, as these devices are able to perform their primary function with or without the SIM card. These devices do not appear to be convenient for the purpose of telephony as a principal function. As per circular no. 20/2013- Cus., dated 14-5-2013, "the difference between a "smartphone" and "tablet computer", is not based on whether the product has a voice calling function or not, but on the principal features that a producer has intended for the device when designing and developing it". These devices are essentially ADP machines with additional connectivity capabilities, including cellular connectivity for 64 variants i.e other variants than 109(without sim models) out of 173, as discussed at supra. Further, the difference between a smartphone and the devices under consideration, as explained by the applicant, is already reproduced in tabulated form at para 3.22. The impugned devices have many features such as higher scanning capacity, ruggedness and enterprise-level security features, which a smartphone for cellular device connection lacks. These devices are used by enterprises to capture data. As already stated the products are used in inventory management, store receiving, order processing, package tracking, tracing delivering etc. These devices use Wi-Fi connectivity and Bluetooth for information sharing. Cellular connectivity is essentially used for GPS and information sharing, where Wi-Fi is not available. Cellular connectivity is also used for making calls. However, as mentioned earlier, 109 out of 173 variants the subject goods do not have cellular connectivity. In view of forgoing discussion and facts on record, it is my considered opinion that the devices under consideration are not classifiable as smartphones. They merit classification under subheading 8471 30 90.

15. On the basis of foregoing discussions and findings, I reach to conclusion that the products namely Mobile Computers/Portable Computers as listed in Table-I (Para 2.5 above) above, merit classification under CTH 8471 (*Automatic data-processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included*), more specifically under CTI 84713090 (*Portable automatic data-processing machines, weighing not*



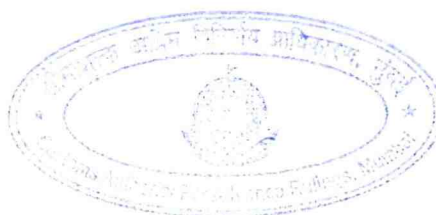
more than 10 kg, consisting of at least a central processing unit, a keyboard and a display-
Others) of the First Schedule of Customs Tariff Act, 1975.

16. I rule accordingly.

Prabhat K. Rameshwaram
16/10/25

(Prabhat K. Rameshwaram)

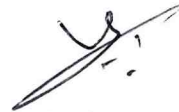
Customs Authority for Advance Rulings, Mumbai



F. No. CAAR/CUS/APPL/103,104/2025-29-O/o Commr-CAAR-Mumbai Dated: 10.2025

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

1. M/s PV Lumens India Pvt. Ltd. ,
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(Vivek Dwivedi)

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

