



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
E-MAIL: cus-advrulings.mum@gov.in



F. No. CAAR/CUS/APPL/146/2025-O/o Commr-CAAR-Mumbai

Dated: 07.01.2026

<u>Order</u> Ruling No. & date	CAAR/Mum/ARC/33/2025-26 dated 07.01.2026
Issued by	Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	M/s Sanmina-SCI India Pvt. Ltd., OZ-1, SIPCOT Hi-Tech SEZ, Orgadam, Sriperumbudur Taluk, Kanchipuram District, Tamil Nadu - 602105 Email: support.india@sanmina.com www.sanmina.com
Concerned Commissionerate	The Principal Commissioner of Customs, Air Cargo (Chennai-VII), New Customs House, Meenambakkam, Chennai-600 027. Email: pcommr7acc-cuschn@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 अमात्य 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.

Brief Facts

M/s Sanmina-SCI India Pvt. Ltd., bearing IEC number 0403030714 located at 1, Sipcot Industrial Growth Centre, Mathur Village, Orgadam, Chennai 602105, Tamil Nadu, India (applicant, in short) has filed an application received in the Authority on 05.08.2025, seeking an advance ruling under section 28-II of the Customs Act, 1962 from the Customs Authority for Advance Rulings, Mumbai (CAAR in short). The applicant is seeking advance ruling on classification for transformers and planar transformers.

2. Details of Personal Hearing:

A personal hearing in this matter was held on 17.11.2025 in the office of the CAAR. After the hearing, vide their email dated 31.12.2025, they requested the withdrawal of their application filed in relation to the classification of the product “transformers and planar transformers”.

3. Regulation No. 20 of the Customs Authority for Advance Ruling Regulation, 2021 (as amended vide Notification No. 63/2022-Cus. (NT) dated 20.07.2022, w.e.f. 25.07.2022) is reproduced for ready reference:

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

ORDER

4. In the instant case, Advance Ruling is not yet pronounced. Considering the foregoing 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 application for advance ruling on the request of the applicant.

5. The application is disposed of as withdrawn.

Prabhat Kamal Rameshwaram
(Prabhat Kamal Rameshwaram)
Customs Authority for Advance Rulings
Mumbai

F. No. CAAR/CUS/APPL/146/2025-O/o Commr-CAAR-Mumbai Dated: 07-01-2026

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

1. M/s Sanmina-SCI India Pvt. Ltd.,
OZ-1, SIPCOT Hi-Tech SEZ, Orgadam, Sriperumbudur Taluk,
Kancheepuram District, Tamil Nadu - 602105
Email: support.india@sanmina.com
www.sanmina.com
2. The Principal Commissioner of Customs,
Air Cargo (Chennai-VII), New Customs House,
Meenambakkam, Chennai-600 027.
Email: pcommr7acc-cuschn@gov.in.
3. The Customs Authority for Advance Rulings,
Room No. 24, New Customs House,
Near IGI Airport, New Delhi-110037.
Email: cus-advrulings.del@gov.in
4. The Principal Chief Commissioner of Customs,
Mumbai Customs Zone-I,
Ballard Estate, Mumbai -400001. Email: ccu-cusmum1@nic.in
5. The Commissioner (Legal), CBIC Offices,
Legal/CX.8A, Cell, 5th floor, Hudeco Vishala Building,
C-Wing, Bhikaji Cama Place, R. K. Puram,
New Delhi – 110066. Email: commr.legal-cbec@nic.in
6. The Member (Customs), Central Boards of Indirect Taxes & Customs,
North Block, New Delhi-110001. Email: membercus.cbic@gov.in
7. The Webmaster, Central Boards of Indirect Taxes & Customs.
Email: webmaster.cbec@icegate.gov.in
8. Guard file.



(Vivek Dwivedi)
 Dy. Commissioner & Secretary
Customs Authority for Advance Rulings,
Mumbai