



**सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण**  
**Customs Authority for Advance Rulings**  
**नवीन सीमाशुल्क भवन, बेलाई इस्टेट, मुंबई - ४००००१**  
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F.No. CAAR/CUS/APPL/143/2025-O/o Commr-CAAR-Mumbai

दिनांक/Date: 10.02.2026

Ruling No. & date	CAAR/Mum/ARC/149/2025-26 ; 10/02/26
Issued by	Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	Dynamic Manufacturing Limited No.V-77 & V-78, Industrial Area Stage 2, Peenya 2 <sup>nd</sup> Stage, Nelakadaranahalli, Peenya, Bengaluru, Karnataka- 560058
Concerned Commissionerate	The Principal Commissioner of Customs, Airport and Air Cargo Complex, Menzies Aviation BLR Cargo Terminal, Devanahalli, Bengaluru-560300.

**ध्यान दीजिए/ N.B.:**

- सीमाशुल्क 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 के उच्च न्यायालय के समक्ष की जाएगी।  
Any appeal against this Advance Ruling order shall lie before the **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

Dynamatic Manufacturing Limited (having IEC No. 0407017143) and (hereinafter referred to as 'the applicant', in short) having registered address at No.V-77 & V-78, Industrial Area Stage 2, Peenya 2nd Stage, Nelakadaranahalli, Peenya, Bengaluru, Karnataka- 560058, filed 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 29.07.2025 along with 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 for export of “parts of aero planes and helicopters” (hereinafter referred to as 'the applicant', in short) (hereinafter referred to as 'subject goods, in short) proposed to be exported by the Applicant. The details (viz. description, photos, Raw material used, process involved in manufacturing etc.) of “parts of aero planes and helicopters” whose classification has been sought by the applicant are attached as Annexure-I to this application.

2. M/s. Dynamatic Manufacturing Limited, is engaged in the business of manufacture of Precision Machined Components, Sheet Metal Pressed Parts and Structural Assemblies for Aerospace Applications classifiable under CTH: 8807 3010 of the First Schedule to the Customs Tariff Act, 1975.

3. The Applicant have been issued with the Import Export Code: 0407017143 under section 7 of Foreign Trade (Development & Regulations) Act, 1992, to import the required raw materials and export the final products. The Applicant also registered under jurisdictional GST authorities and have been issued with the GSTIN 29AAKCS7852D1ZY.

4. The Applicant is mainly manufacturing highly engineered detail parts of aircrafts such as detail parts for *tail cone assembly*, detail parts for *power and mission cabinets*, detail parts required for different *Formers Assemblies* used in the fighter jet aircraft, detail parts for *Cabin Assembly* for helicopter and detail parts for *Door Faring Assembly of APU* (Auxiliary Power Unit), which will be fit into Aircraft.

5. To manufacture the said detail parts of the aircraft/helicopter, the manufacturers of aircraft provide engineering i.e. drawing, specifying grade & quality of the aluminium sheet/titanium/stainless steel/Foam/Rubber required to be used, specifying the chemical process, heating process and painting etc. The order for “Detail Parts of aircraft/Helicopter” placed by the aircraft/helicopter manufacturers varies from the types of the aircraft and model of the aircraft/helicopter. The said customized detail parts of aircraft/helicopter manufactured by the Applicant, have to be used or fitted into the specified model and type of aircraft for which such detail parts got manufactured and the same cannot be used/fitted in any other model and types of aircraft/helicopter and the same will not have any general use.



6. To manufacture the said detail parts of aircraft/helicopter, the Applicant is procuring the specified grade, quality and thickness of Aluminium Sheets AMSQ classifiable CTH: 76061200, Aluminium Plate AMS Classifiable under CTH 76061190, Titanium Sheets AMS classifiable under CTH: 81089090 and Stainless Steel AMS classifiable under CTH: 72223019, Rubber BMS classifiable under CTH: 40169990, Foam Classifiable under CTH: 40169340, Utilizing the said inputs, the Applicant are manufacturing the said customized detail parts of aircraft/helicopter. The said process of manufacture involves machining by using CNC machines, welding, chemical processing, heating, painting etc. The Applicant are experts in such specialized process of manufacture of highly engineered detail parts. To carry out the said process, the Applicant has obtained necessary certificates from National Aerospace and Defense Contractors Accreditation Program (hereinafter for short referred to as "NADCAP"). Copies certificate issued by NADCAP for Heating Treatment, Non-Destructive Testing, Welding and Chemical Processing.

7. Applicant has entered into contract with M/s. Dassault Aviation, France, to manufacture and supply the detail parts of the Aircraft. To manufacture the said details parts, M/s. Dassault Aviation, France, provides drawings, specifications, standards. As per the standards and grade specified by M/s. Dassault Aviation, France, the Applicant are procuring inputs i.e. aluminium sheet, stainless steel or titanium and manufacturing the detail parts as per the drawing and specification provided by M/s. Dassault Aviation, France. The said detail parts manufactured and exported by the Applicant will be exclusively used in specified model of the aircraft by M/s. Dassault Aviation, France. For exporting the said manufactured detail parts, the Applicant have obtained necessary Authorization from the Department of Defence Production, Ministry of Defence.

8. The Applicant. M/s Dynamatic Manufacturing Limited by means of bidding process, to manufacture and supply the Power and Mission Cabinets to Boeing Company for Boeing P8-A Aircraft. The Applicant is responsible for manufacturing, as per the standard specified by Boeing Company, the Applicant are procuring the Aluminium Sheets, Titanium, Stainless Steel and as per the engineering/drawing and specification, the Applicant are manufacturing the detail parts of Power and Mission Cabinets. Assembling the said detail parts, is exporting the Power and Mission Cabinets required for Boeing P8-A Aircraft.

8.1 M/s. Dynamatic Manufacturing Ltd (DML), Bangalore has been contracted by M/s. Tata Advance Systems Ltd (TASL), Bangalore Division as the sole supplier for detail parts (child parts) for Tail Cone Assembly. This Tail Cone assembly is fitted on Boeing P-8A Poseidon aircraft. The Applicant is being responsible manufacture, as per the standard specified by M/s. Tata Advance Systems Ltd, the Applicant are procuring the Aluminium Sheets, Titanium, Stainless Steel and as per the engineering/drawing and specification, the Applicant are manufacturing the detail parts of Tail Cone Assembly.



8.2 Boeing Company, US has selected M/s. Dynamatic Manufacturing Limited, means of bidding process to manufacture and supply, Former Assemblies for F-15EX Eagle II Fighter Aircraft Program. The Applicant are manufacturing the detail parts of Former Assemblies and assembling the same at M/s. Dynamatic Manufacturing Limited and exporting the same to Boeing Company, US.

8.4 M/s. Dynamatic Manufacturing Limited, are having a contract with Bell Helicopter Textron, Canada to manufacture the Cabin Assy. for their 407 Helicopter series. The Applicant are procuring the specified grade Aluminium and Steel and manufacturing the detailed parts for the said Cabin Assembly by carrying out the process of cutting, machining, heating & painting. Assembling the said detail parts, finally supplying the Cabin Assembly to Bell Helicopter Textron, Canada.

9. As the said detail parts (child parts) of the Aircraft/Helicopter manufactured out of the Aluminium/Stainless Steel/Titanium by the Applicant are being customized engineering i.e. drawing based products, exclusively the same being used in the Aircraft/Helicopter classifiable under CTH 8802 and don't have any general use, the Applicant are classifying the said detail parts as "Other parts of aero planes, helicopters" under CTH 8807 30 10.

10. The Applicant also submitted details of its Core Processes and Capabilities of the company as per the said details provided the core process involves mainly 10 steps which involve various sub steps.

10.1 The core process is mainly divided into following steps viz. **Inward Process**, Raw Material Issue to Production, Machining Process, Electrical Conductivity Test, Hardness Test, Visual & Dimensional Inspection, Paint Process, Part Marking, Final Inspection and Packing & Stock Management.

10.2 Dynamatic Manufacturing Limited holds the following aerospace certifications:

- AS9100:2016
- NADCAP- Heat Treatment of Aluminium Alloys
- NADCAP- NDT (Penetrant Testing)
- NADCAP- Chromic Acid Anodising of Aluminium Alloys
- NADCAP- Epoxy Primer Application

11. The applicant also submitted the Chartered Engineer Certificate dated 01.01.2026. In the said certificate Chartered Engineer has given following observation:

11.1 The Final goods (FG parts) listed are manufactured exclusively for aircraft applications, including programs of Dassault Aviation (Falcon Aircraft) and other aircraft OEM and assembly programs as detailed in Annexure, with declared end use as aircraft structures and assemblies.

11.2 The parts are classified as Primary Aircraft Structural Parts, including ribs, splice plates, pick-ups, brackets, bent parts, and other load-bearing or interface components that are integral to aircraft structures and assemblies.

11.3 The raw materials used for these parts conform to aerospace-grade material specifications, supported by controlled raw material identification, defined standards, and traceability requirements. These materials are not standard commercial grades and are approved for use only in aircraft manufacturing applications.

11.4 The manufacturing of these parts involves aerospace-specific special processes, governed by OEM-mandated specifications (including DGQT and equivalent aircraft program standards). Such processes require stringent controls, approvals, and certifications applicable only within the aircraft manufacturing ecosystem.

11.5 Due to their design specificity, material grade restrictions, special process requirements, and airworthiness compliance obligations, these FG parts cannot be used or repurposed for any generic industrial or commercial applications.

11.6 Based on the examination and submitted information and their professional engineering judgement, the Chartered Engineer certified that:

The FG parts covered under this certificate are designed and manufactured exclusively for end use in aircraft applications and are not suitable for use in any non-aircraft, generic, or commercial applications.

#### **Port of Import and reply from concerned Jurisdictional Commissionerate**

12. The applicant in their CAAR-1 indicated that they intend to export the subject goods i.e. parts of aero planes and helicopters at the jurisdiction of The Principal Commissioner of Customs, Airport and Air Cargo Complex, Menzies Aviation BLR Cargo Terminal, Devanahalli, Bengaluru-560300. The application was forwarded to the Office of the Commissioner of Customs, Airport and Air Cargo Complex, Menzies Aviation BLR Cargo Terminal, Devanahalli, Bengaluru for their comments vide letter dated 03.11.2025, 27.11.2025, 22.12.2025 and 08.01.2026. However, no comments were received till date.

#### **Personal Hearing:**

13. Shri R. Rangaswamy and Shri Pavan Salikar appeared for PH on 24.11.2025 in the matter on behalf of the applicant. They reiterated the contention filed with the application that they are manufacturing detail/child parts of Aircraft. All the products are custom designed for specific use in Aircrafts and cannot be used anywhere else other than aircraft. These are not the parts of general



use. They have referred to the list of 175 parts attached with the application. They contended that these are not the general use parts referred in Note 2 to the Section Note XV of Customs Tariff Act. Considering the design and purchase order supplied by the buyer/vendor it is evident that these are the parts of aircraft. The Raw materials are also approved by the vendor which is frequently examined and checked. That the process of manufacture is product and industry specific. They also submitted that before the export they also obtain SCOMET license form MOD for the parts to be exported meant for defense. They expressed that the subject product may be inspected by qualified Chartered Engineer if required. They also submit to produce a certificate of qualified Chartered Engineer in support of their claim. They contended that the subject goods Sr. No. 1 to 175 in the list merit classification under CTI-88073010 (earlier 88033000).

They relied upon the following case laws:

1. Dynamatic Technologies CESTAT(B) Final Order No. 21410/2025 dated 11.09.2025
2. One Stop Airline (AAR)- New Delhi 2008(1) TMI 375 (A.A.R)
3. Inter Global Aviation-AAR-2015 (325) ELT 667 (A.A.R)
4. Shriprop Aerospace Pvt. Ltd.- AAR (2024) 18 CENTAX 44 (AAR-Cus-Del)

Nobody appeared for PH from the department side.

**Additional Submission by the applicant:**

14. Further, the applicant in its additional submission dated 18.11.2025 further submitted that:

14.1 The components proposed to be manufactured and exported by the applicant herein are custom-designed having specific use in the aerospace sector.

14.2 Section XVII of the first schedule covers chapter 86 (railway or tramway locomotives etc.), chapter 87 (vehicles others than Railway or Tramway etc.), Chapter 88 (aircraft, spacecraft and parts thereof) and Chapter 89 (ships, boats and floating schedules).

14.3 For the purpose of classification of goods under any heading, subheading, it shall be read with section note, chapter note, heading note and sub-heading note, if any provided.

14.4 The goods for which Advance rulings are sought are neither “parts of general use “*joints, washers or the like of any material (classified according to their constituent material or in heading 8484) or other articles of vulcanised rubber other than hard rubber (heading 4016)*” in terms of Note 2(b) of section XVII.

14.5 Going by Note 3 of section XVII which states that references in chapter 86 to 88 to “parts or accessories “do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those chapters, the goods for which advance ruling is hereby sought



being suitable for use solely or principally with the articles of chapter 88 are classifiable under chapter 88.

14.6 As submitted in the application for advance ruling, the products proposed to be manufactured and exported by the applicant are intended for use as parts of aircraft / helicopter.

14.7 A reading of note 3 to section XVII and HSN explanatory notes to section XVII regarding to the parts and accessories specifies that part or accessory of any product covered under section XVII will not be considered as parts and accessories of the products under this section unless the said part or accessory any product under section XVII satisfies the following conditions:

- a. The part / accessory should not be excluded from note 3 to section XVII
- b. They must be used solely or principally with the articles of chapter 86 to 88
- c. They must not be specifically covered elsewhere in the nomenclature.

14.8 The applicant reiterates that the products manufactured by the applicant are (a) custom-designed, (b) customer-specific, (c) of single use and (d) not usable for any other purpose other than for which manufactured and (e) for use solely with articles of chapter 88 and that these products are not specifically covered elsewhere in any other chapter than chapter 88.

15. Going by rule 3(a) of General Rules of Interpretation which specifies that “the heading which provides the most specific description shall be preferred to headings providing a more general description” since the goods in question are intended to be used as “part / component in the aircraft/helicopter manufacturing”, these goods are to be classified under chapter 88.

16. The applicant further submitted an analysis of the above submission leads to the following result:

- The goods proposed to be manufactured and exported are manufactured as per the respective customer’s designs/drawings/specifications
- The said goods do not have any multiple use
- The said goods can’t be used for the purpose other than for which the said goods are manufactured
- The said goods are suitable for use solely or principally with the articles of goods classifiable as parts of aircraft / helicopter under chapter 88, more specifically CTH 88073010.
- The said goods are not coverable under any specific heading under chapter 88 or under any other chapter of the first schedule to Customs Tariff Act
- The said goods do not come under the purview of expression “parts of general use “defined in note 2 to section XV of the first schedule to Customs Tariff Act.
- The said goods are not excluded in terms of note 3 to Section XVII, *ibid*.
- Therefore, the subject goods satisfy the conditions stipulated in note 2 to Section XV and 3 to Section XVII, *ibid*.



**Cases Relied upon by applicant in its additional submission:**

17. The applicant relied on the decision dated 21.01.2008 of the Authority for Advance Rulings, New Delhi (Customs, Central Excise and Service Tax) in the case of M/s. One Stop Airline reported in 2009 (236) E.L.T. 379 (A. A. R.) . In the said case of M/s. One Stop Airline in which the Hon'ble Authority held that nuts, crews and bolts specially designed for servicing and maintenance of aircraft are classified under Chapter 88 and that the said nuts, screws and bolts are eligible for benefit of Custom Notification No. 21/2002 dated 1.3.2002.

18. The applicant also relied on the decision of the Hon'ble Authority for Advance Rulings, New Delhi Tribunal in the case of M/s. Inter Globe Aviation Limited, rendered on 24.7.2015 in which the Hon'ble authority held that seats for aircraft imported to replace old aircraft seat are integral part of aero plane.

19. The applicant also relied on the decision of the Hon'ble Authority for Advance Rulings, New Delhi in the case of M/s. Shriprop Aerospace Private Limited reported in 2024(18) Centax 44 (AAR – New Delhi) wherein the parts of turbo engines used in aircraft are considered as parts of aircraft classifiable under chapter 88.

20. The applicant further relied on a recent case, wherein the Hon'ble CESTAT in the case of M/s. Dynamatic Technologies Ltd., Bengaluru, Karnataka held that Aluminium Bushes Flanges, Aluminium Fitting, Bolts, Grommet are classifiable under CTH 88039000. For immediate reference, extracts from para 2, 5,6,8 ,9 and 10 of the final order dated 11.9.2025 are reproduced hereunder while enclosing a copy of the said order downloaded from website of Hon'ble CESTAT.

*2. Briefly the facts are that the appellant had imported products namely Aluminium Bushes Flanges, Aluminium Fitting, Bolts, Grommet and various other products claiming classification under CTH 8803 9000 of the Customs Tariff. The Revenue alleging that the above products were articles of iron and steel and aluminium rejected the classification under CTH 8803 9000 and reclassified the same under CTH 7616 9990, 7318 1500, 7320 9090, 8108 9090 and 8207 9090.....*

*5. Heard both sides. The only issue to be decided in the instant case is whether the products in question are classifiable as parts of aircraft under CTH 8803 9000/3000 as claimed by the appellant or under respective Chapters as general articles as alleged by the Revenue. There is no dispute that all the items in question imported by the appellant are used in the aircraft. The Revenue relies on Note 2 of Section XVII of the Customs Tariff to classify the impugned products under CTH 73, 76, 81 and 82 while the appellant relies on Note 3 of Section XVII to classify the same under CTH 8803.....*





available information and records. The issue at hand is to decide the classification of the goods/components as detailed in the **Annexure-I** as submitted by the Applicant.

23. I have gone through the case presentation, written submissions and submissions made by the applicant during the personal hearing, additional submission dated 18.11.2025, reliance placed on the case laws. The present case needs to be deliberated upon in light of legal framework governed by the Customs Tariff Act, 1975, including Chapter 88, its corresponding Chapter notes, supplementary notes and relevant HSN explanatory notes.

24. I observe that as per the submission by the applicant the subject goods “aircraft and helicopters”, are manufactured by the applicant after the manufacturers of aircrafts provides engineering i.e. drawing, specifies the grade & quality of the aluminium sheet/titanium/stainless steel/Foam/Rubber required to be used, specifying the chemical process, heating process and painting etc. The order for “Parts of aircraft/Helicopter” placed by the aircraft/helicopter manufacturers varies from the types of the aircraft and model of the aircraft/helicopter. **The said customized parts of aircraft/helicopter manufactured by the Applicant, have to be used or fitted into the specified model and type of aircraft for which such detail parts got manufactured and the same cannot be used/fitted in any other model and types of aircraft/helicopter and the same will not have any general use.** Further, the applicant has also referred the “parts of aircraft and helicopters” whose classification has been sought by applicant and mentioned in Annexure-I to this ruling by name “Detail parts (child parts)” as well.

24.1 It was observed that the applicant in Annexure-I to its application as well as during personal hearing has mentioned and submitted total 175 Parts of aircraft/Helicopter in numbers whose classification has been sought. While in the Annexure attached to Chartered Engineer Certificated dated 01.01.2026 have mention of 176 Parts of aircraft/Helicopter in numbers. In this regard clarification was sought from the applicant regarding actual no. of parts whose classification has been sought by the applicant. The applicant clarified and submitted over mail that total no. of parts whose classification is sought under the subject CAAR application are 176 in numbers and also submitted updated Annexure-I mentioning all details of the said 176 ‘Parts of aircraft/Helicopter’.

25. I observe that to manufacture the said detail parts of aircraft/helicopter, the Applicant is procuring the specified grade, quality and thickness of Aluminium Sheets AMSQ classifiable CTH: 76061200, Aluminium Plate AMS Classifiable under CTH 76061190, Titanium Sheets AMS classifiable under CTH: 81089090 and Stainless Steel AMS classifiable under CTH: 72223019, Rubber BMS classifiable under CTH: 40169990, Foam Classifiable under CTH: 40169340, Utilizing the said inputs, the Applicant are manufacturing the said customized detail parts of aircraft/helicopter. The said process of manufacture involves machining by using CNC machines, welding, chemical processing, heating, painting etc. The Applicant are experts in such specialized process of manufacture of highly engineered detail parts. To carry out the said process,



the Applicant has also obtained necessary certificates from National Aerospace and Defence Contractors Accreditation Program.

26. I observe that the applicant has received purchase orders from M/s. Dassault Aviation, France, M/s. AirBus GmbH, Germany and M/s. Bell Textron Inc USA for manufacture of the various “parts of aircraft and helicopters”. The customers are well – established manufacturers of aeroplanes/aircrafts of different models and specifications. The details of the buyers and models for which the applicant is manufacturing “parts of aircraft and helicopters” as submitted by applicant are as below:

Sl. No.	Name	Description and model number
1.	M/s. Dassault Aviation, France	Rafale Fighter aircraft parts
2	M/s. Dassault Aviation, France	Falcon 6X helicopter parts
3	M/s. Airbus GmbH, Germany	Airbus A 350, 380 aircraft parts
4	M/s. Bell Textron Inc, USA	

The applicant has also contract with Boeing Company M/s. Tata Advance Systems Ltd. (TASL), Bangalore for manufacturing of Detail parts (child parts). The Applicant has also obtained Authorization from the Department of Defence Production, Ministry of Defence.

27. On going through the details of the subject goods as mentioned in the Annexure-I and other details as submitted by the applicant in its application, I observe that there is no doubt that the subject goods “parts of aircraft and helicopters” are used in the manufacture of Aircraft/Helicopter. I observe that Aircraft/helicopters are classifiable under CTH 8802 of the Customs Act, 1975. **Tariff heading 8802 covers OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES), EXCEPT UNMANNED AIRCRAFT OF HEADING 88.06.** Therefore, the subject goods “parts of aircraft and helicopters” will be used in the manufacture of the goods of CTH 8802.

28. I observe that CTH 8807 covers PARTS OF GOODS OF HEADING 8801, 8802 OR 8806. Therefore, the subject goods “parts of aircraft and helicopters” are prime facie classifiable under CTH 8807 being parts of Aircraft/Helicopter which falls under CTH 8802. The relevant portion of the CTH 8807 is produced as mentioned below:

CTH/CTSH/CTI	Description of Goods
8807	<b>PARTS OF GOODS OF HEADING 8801, 8802 OR 8806</b>
88071000	-Propellers and rotors and parts thereof
88072000	-Under-carriages and parts thereof



88073000	Other parts of aeroplanes, helicopters or unmanned aircraft
88079000	Other

29. The relevant HSN explanatory notes to the CTH 8807 are produced below:

*88.07 - Parts of goods of heading 88.01, 88.02 or 88.06.*

**8807.10 - Propellers and rotors and parts thereof**

*8807.20 - Under-carriages and parts thereof*

*8807.30 - Other parts of aeroplanes, helicopters or unmanned aircraft*

*8807.90 -Other*

*This heading covers parts of the goods falling in heading 88.01, 88.02 or 88.06, provided the parts fulfil both the following conditions:*

*(i) They must be identifiable as being suitable for use solely or principally with the goods of the above-mentioned headings; and*

*(ii) They must not be excluded by the provisions of the Notes to Section XVII (see the corresponding General Explanatory Note).*

*The parts of this heading include:*

*(I) Parts of balloons and dirigibles, such as:*

.....  
.....

*(II) Parts of aircraft, manned or unmanned, including gliders and kites, such as :*

*(1) Fuelages and hulls: fuselage or hull sections: also their internal or external parts (Radomes, tail cones, fairings, panel, partitions, luggage components, floors, instrument panels, frames, doors, escape chutes and slides, windows, port-holes, etc.).*

*(2) Wings and their components (spars, ribs, cross-members).*

*(3) Control surfaces, whether or not movable (ailerons, slats, spoilers, flaps, elevators, rudders, stabilisers, servo-tabs, etc.).*

*(4) Nacelles, cowlings, engine pods and pylons.*

*(5) Undercarriages (including brakes and brake assemblies) and their retracting equipment; wheels (with or without tyres); landing skis.*

*(6) Seaplane floats.*

*(7) Propellers (airscrews), rotors; blades for propellers and rotors; pitch control mechanisms for propellers and rotors.*



(8) Control levers (control columns, rudder-bars and various other operational levers).

(9) Fuel tanks, including auxiliary fuel tanks.

30. From the above-produced explanatory notes to the CTH it emerges that for the goods to be classifiable in this CTH i.e 8807 two conditions should be met:

(i) They must be identifiable as being suitable for use solely or principally with the goods of the above-mentioned headings; and

(ii) They must not be excluded by the provisions of the Notes to Section XVII (see the corresponding General Explanatory Note).

I observe from the applicant in its submission has categorically submitted that the subject goods i.e “parts of aircraft and helicopters” are used solely or principally with Aircraft/Helicopter as detailed in the earlier paras. I also observe that the applicant has also provided the certificate of Chartered Engineer dated 01.01.2026, which certifies that these parts are manufactured exclusively for Aircraft applications. Therefore, the first condition for classification of the subject goods is met.

31. Now, I discuss whether the subject goods i.e “parts of aircraft and helicopters” are excluded of the Notes to Section XVII or otherwise. The relevant portion of the section Notes to the section XVII i.e Note 2 and 3 are produced as below:

**2. The expressions —parts and —parts and accessories do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:**

(a) joints, washers or the like of any material (classified according to their constituent material or in heading 8484) or other articles of vulcanised rubber other than hard rubber (heading 4016);

(b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(c) articles of Chapter 82 (tools);

(d) articles of heading 8306;

(e) machines and apparatus of headings 8401 to 8479, or parts thereof, other than the radiators for the articles of this Section, articles of heading 8481 or 8482 or, provided they constitute integral parts of engines and motors, articles of heading 8483;

(f) electrical machinery or equipment (Chapter 85);

(g) articles of Chapter 90;

(h) articles of Chapter 91; (ij) arms (Chapter 93);

(k) luminaries and lighting fittings and parts thereof heading 9405; or

(l) brushes of a kind used as parts of vehicles (heading 9603).

**3. References in Chapters 86 to 88 to —parts or — accessories do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those**



Chapters is to be classified under that heading which corresponds to the principal use of that part of accessory.

32. Further, the relevant part of HSN explanatory notes i.e General explanatory notes to Section XVII which is regarding (III) PARTS AND ACCESSORIES covered by Section XVII is produced for reference as below:

### **(III) PARTS AND ACCESSORIES**

*It should be noted that Chapter 89 makes no provision for parts (other than hulls) or accessories of ships, boats or floating structures. Such parts and accessories, even if identifiable as being for ships, etc., are therefore classified in other Chapters in their respective headings. The other Chapters of this Section each provide for the classification of parts and accessories of the vehicles, aircraft or equipment concerned. It should, however, be noted that these headings **apply only to those parts or accessories which comply with all three of the following conditions:***

*(a) They must not be excluded by the terms of Note 2 to this Section (see paragraph (A) below), and (b) They must be suitable for use solely or principally with the articles of Chapters 86 to 88 (see paragraph (B) below), and (c) They must not be more specifically included elsewhere in the Nomenclature (see paragraph (C) below).*

#### **(A) Parts and accessories excluded by Note 2 to Section XVII.**

*This Note excludes the following parts and accessories, whether or not they are identifiable as for the articles of this Section:*

- (1) Joints, gaskets, washers and the like, of any material (classified according to their constituent material or in heading 84.84) and other articles of vulcanised rubber other than hard rubber (e.g., mudguard-flaps and pedal covers) (heading 40.16).*
- (2) Parts of general use as defined in Note 2 to Section XV, for example, cable and chain (whether or not cut to length or equipped with end fittings, other than brake cables, accelerator cables and similar cables suitable for use in vehicles of Chapter 87), nails, bolts, nuts, washers, cotters and cotter-pins, springs (including leaf springs for vehicles) (such goods of base metals fall in Chapters 73 to 76 and 78 to 81, and similar goods of plastics fall in Chapter 39), and locks, fittings or mountings for vehicle coachwork (e.g., made up ornamental beading strips, hinges, door handles, grip bars, foot rests, window opening mechanisms), number plates, nationality plates, etc. (such goods of base metals fall in Chapter 83, and similar goods of plastics fall in Chapter 39).*
- (3) Spanners, wrenches and other tools of Chapter 82.*
- (4) Bells (e.g., for cycles) and other articles of heading 83.06.*
- (5) Machines and mechanical appliances, and parts thereof, of headings 84.01 to 84.79, for example:*



- (a) Boilers and boiler equipment (heading 84.02 or 84.04).
  - (b) Producer gas generators (e.g., for cars) (heading 84.05).
  - (c) Steam turbines of heading 84.06.
  - (d) Engines of all kinds including engines fitted with gear boxes and parts thereof, falling in headings 84.07 to 84.12.
  - (e) Pumps, compressors and fans (heading 84.13 or 84.14).
  - (f) Air-conditioning machines (heading 84.15).
  - (g) Mechanical appliances for projecting, dispersing or spraying liquids or powders; fire extinguishers (heading 84.24).
  - (h) Lifting, handling, loading or unloading machinery (e.g., hoists, jacks, derricks), moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores (heading 84.25, 84.26, 84.28, 84.30 or 84.31).
  - (ij) Agricultural machinery of heading 84.32 or 84.33 (e.g., threshing, seed distributing, mowing, etc., attachments) constructed for mounting on vehicles.
  - (k) Machinery of a kind described in heading 84.74.
  - (l) Windscreen wiping mechanisms of heading 84.79.
- .....
- .....

**(B) Criterion of sole or principal use.**

**(1) Parts and accessions classifiable both in Section XVII and in another Section.**

Under Section Note 3, parts and accessories which are not suitable for use solely or principally with the articles of Chapters 86 to 88 are excluded from those Chapters. The effect of Note 3 is therefore that when a part or accessory can fall in one or more other Sections as well as in Section XVII, its final classification is determined by its principal use. Thus, the steering gear, braking systems, road wheels, mudguards, etc., used on many of the mobile machine falling under Chapter 84, are virtually identical with those used on the lorries of Chapter 87, and since their principal use is with lorries, such parts and accessories are classified in this Section.

**(2) Parts and accessories classifiable in two or more headings of the Section.**

Certain parts and accessories are suitable for use on more than one type of vehicle (motor cars, aircraft, motorcycles, etc.); examples of such goods include brakes, steering systems, wheels, axles, etc. Such parts and accessories are to be classified in the heading relating to the parts and accessories of the vehicles with which they are principally used.

**C) Parts and accessories covered more specifically elsewhere in the Nomenclature.**

Parts and accessories, even if identifiable as for the articles of this Section; are excluded if they are covered more specifically by another heading elsewhere.

.....

.....



33. From the above produced relevant Section Notes and corresponding explanatory notes of Section XVII regarding parts and accessories of the goods covered under this section, it emanates that for parts and accessories of the goods of this section are classified here only if below mentioned three conditions must be satisfied.

*(a) They must not be excluded by the terms of Note 2 to this Section (see paragraph (A) below). and (b) They must be suitable for use solely or principally with the articles of Chapters 86 to 88 (see paragraph (B) below). and (c) They must not be more specifically included elsewhere in the Nomenclature (see paragraph (C) below).*

34. As discussed in the forgoing paras as well as ongoing through the details and descriptions of the subject goods i.e “parts of aircraft and helicopters” mentioned in the application and in the Annexure-I to this ruling it is observed that the subject goods are for use solely or principally with the aircraft/helicopters. Further, I observe that the subject goods are also not specifically included elsewhere in the Nomenclature. Accordingly, the two conditions mentioned in the above para i.e condition b and condition c are satisfied for classification of the goods under Section XVII as “parts of aircraft and helicopters”. Now, we need to observe whether the goods are excluded in the terms of Note 2 to this Section or otherwise.

35. On plain reading of the Note 2 the section XVII and its relevant explanatory Note, the subject goods i.e “parts of aircraft and helicopters” do not appear to be excluded by the said Note 2. Further, part b of Note 2 i.e Note 2.b covers parts of general use. I observe that as per applicant’s submission the subject goods “parts of aircraft and helicopters” are manufactured as per the respective customer’s designs/drawings/specifications do not have any multiple use and can’t be used for the purpose other than parts of aircraft and helicopters.

Further, I observe that as per the Chartered Engineer in its Certificate dated 01.01.2026 as submitted by the applicant has stated as below:

- Parts listed in Annexure A to this ruling are manufactured exclusively for aircraft applications, including programs of Dassault Aviation (Falcon Aircraft) and other aircraft OEM and assembly programs, with declared end use as aircraft structures and assemblies.
- The parts are classified as Primary Aircraft Structural Parts, including ribs, splice plates, pick-ups, brackets, bent parts, and other load bearing or interface components that are integral to aircraft structures and assemblies.
- The raw materials used for these parts conform to aerospace-grade material specifications, supported by controlled raw material identification, defined standards, and traceability



requirements. These materials are not standard commercial grades and are approved for use only in aircraft manufacturing applications.

- The manufacturing of these parts involves aerospace-specific special processes, governed by OEM-mandated specifications (including DGQT and equivalent aircraft program standards). Such processes require stringent controls, approvals, and certifications applicable only within the aircraft manufacturing ecosystem.
- Due to their design specificity, material grade restrictions, special process requirements, and airworthiness compliance obligations, these parts cannot be used or repurposed for any generic industrial or commercial applications.

Based on the examination and submitted information and their professional engineering judgement, the Chartered Engineer certified that:

The FG parts covered under this certificate are designed and manufactured exclusively for end use in aircraft applications and are not suitable for use in any non-aircraft, generic, or commercial applications.

36. In view of the forgoing discussion it emanates that the subject goods “parts of aircraft and helicopters” are not of general use and are not excluded from section XVII in terms of Note 2 or Note 3 of the said section and are classifiable under this section as parts of aircraft and helicopters i.e parts of goods of heading 8802. Also, as the subject goods are neither ‘Propellers and rotors and parts thereof’ nor ‘Under-carriages and parts thereof’. Therefore, the subject goods are not classifiable under CTI 88071000 or 88072000.

Now, the subject goods are not classifiable under CTI 88071000 and 88072000 of CTH 8807. The same liable to fall and classifiable under tariff item 88073000 as ‘Other parts of aeroplanes, helicopters or unmanned aircraft’

37. I observe that the applicant has relied on the following cases (as detailed at para 17 to 20 above), for classification of subject goods under CTH 88073000 as ‘Other parts of aeroplanes, helicopters or unmanned aircraft’;

5. Dynamatic Technologies CESTAT(B) Final Order No. 21410/2025 dated 11.09.2025
6. One Stop Airline (AAR)- New Delhi 2008(1) TMI 375 (A.A.R)
7. Inter Global Aviation-AAR-2015 (325) ELT 647 (A.A.R)
8. Shriprop Aerospace Pvt. Ltd.- AAR (2024) 18 CENTAX 44 (AAR-Cus-Del)

37.1 I have gone through the above judgements in the above-mentioned case wherein the similar goods were held classifiable as parts aircraft/helicopters as claimed by the applicant in the instant case. I observe the ratio of the latest judgement in the matter of **M/s. Dynamatic Technologies Ltd Vs The Commissioner of Customs Airport & Air Cargo Complex, Bengaluru**, wherein the hon’ble CESTAT held that Aluminium Bushes Flanges, Aluminium Fitting, Bolts, Grommet



used as a part of aircraft/helicopters are classifiable under CTH 88039000 as “parts of the Aircraft/helicopter” is squarely applicable in the instant matter. The relevant paras of the judgement are produced at para 20 above.

38. On the basis of foregoing discussions and observation, I reach to conclusion that the subject goods/components (176 numbers in parts) as detailed in the Annexure-I to this ruling are classifiable under CTH 8807 as parts of aeroplanes and helicopters, and more specifically under CTI 8807300 as Other parts of aeroplanes, helicopters or unmanned aircraft, of the first schedule to the Customs Tariff Act, 1975, as amended.

I rule accordingly.

*Y. Rameshwar*  
10/12/26

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

Encl: Annexure-I



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

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**(Vivek Dwivedi)**

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

