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|  | <p>सीमाशुल्कअग्रिमविनिर्णयप्राधिकरण<br/> <b>Customs Authority for Advance Rulings</b><br/> नवीनसीमाशुल्कभवन, बेलार्डइस्टेट, मुंबई - ४००००१<br/> <b>New Custom House, Ballard Estate, Mumbai-400 001</b><br/> <b>E-MAIL: cus-advrulings.mum@gov.in</b></p> |  |
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F.No. CAAR/CUS/APPL/145/2025-O/o Commr-CAAR-Mumbai

दिनांक/Date: 18.02.2026

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| Ruling No. & date                 | CAAR/Mum/ARC/153/2025-26 dated 18.02.2026  |
| Issued by                         | Prabhat K.Rameshwaram,<br>Customs Authority for Advance Rulings, Mumbai  |
| Name and address of the applicant | Kwang Jin India Autosystems Private Limited,<br>Sunguvarchatram Via G8 9 10 Sipcot Industrial Park, Phase II,<br>Mambakkam Village, Kancheepuram Dist., Pin-602106,<br>Tamilnadu |
| Concerned Commissionerate         | The Commissioner of Customs, Chennai-II Commissionerate<br>(Import Commissionerate), Custom House No. 60, Rajaji<br>Salai, Chennai-600001, Tamil Nadu, India.                    |

**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*.



Kwang Jin India Autosystems Private Limited (IEC No.: 0411000098) (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 14.07.2025 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 "RAIL FR LH General Trade Description as Window Regulator Guide Rail proposed to be imported under the First Schedule of the Customs Tariff Act, 1975.

## 2. Applicant's Submissions:

2.1 The applicant submitted that the RAIL Frame Left Hand (or RAIL FR LH) are used for manufacturing of car window regulator assembly and it provides a guided path for the window glass, supports the regulator mechanism, and ensures smooth, stable, and quiet operation of the window system on the front-left side of the vehicle. RAIL FR LH are small rollers or sliders that reduce friction in guide rails and used in engineering applications in car window regulators. These parts are integral to systems that require smooth, controlled, and low-friction movement. Window Regulator Guide Rail, also referred as Rail Frame Left Hand (RAIL FR LH) is covered under the HSN Code 84799090.

2.2 The Applicant submitted that HSN Code 8479 explains MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER. Accordingly, as per the rules and notes of the Customs Tariff Act, standalone mechanical functions not specified elsewhere shall fall under 8479. The goods sought for Advance Ruling are parts of HSN Code 8479 that is 8479 9090. Since the articles of Tariff Heading 84.81 are specifically excluded from Section XVII vide Section Note 2(e) of the Customs Tariff Act, 1975 are not covered under 8708.

2.3 As per the Rule 3(a) GRI in the classification of goods, the heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

3. Further, HSN Code 8479 ibid is more specific, hence goods are classifiable under Heading 8479.

## 4. Explanatory Notes to Heading 87.08

Further, Explanatory Notes to Heading 87.08 of 'parts and accessories of the motor vehicles of Headings 87.01 to 87.05' inter alia reads as follow:-

"This heading covers parts and accessories of the motor vehicles of headings 87.01 to 87.05, provided the parts and accessories fulfil both the following conditions:

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



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

**5. Section XVII Note 2 reads as under:-**

The expression "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;

(i) arms (Chapter 93);

(j) "luminaires and lighting fittings and parts thereof of heading 9405; or

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

Since the articles of Tariff Heading 8479 are specifically excluded from Section XVII vide Section Note 2(e) of the Customs Tariff Act, 1975, on this ground also the product 'RAIL FR LH cannot be considered to be part of the vehicle for the purpose of classification. They relied on **2019 (31) G.S.T.L. 359 (A.A.R. - GST)- BEFORE THE AUTHORITY FOR ADVANCE RULING UNDER GST, KARNATAKA**

**Shri Harish Dharnia, Member (Central Tax) and Dr. Ravi Prasad M.P., Member (State Tax) IN RE: SAGAS AUTOTEC PVT. LTD.**

**Advance Ruling No. KAR ADRG 90/2019, dated 26-9-2019**

LPG conversion kit for automobiles – Classification – Rate of GST- said item consisting of various parts, is an apparatus for providing alternate fuel to internal combustion engines of vehicle - In instant case said kit is specific to engine for auto rickshaw (three wheeler) - Being a part of internal combustion engine, as held in 2009 (233) E.L.T. 218 (Tribunal), said kit is appropriately classifiable under Tariff Item 8409 99 90 of Customs Tariff



Act, 1975 instead of Heading 8708 ibid - These are chargeable to GST @ 28% [14% CGST + 14% SGST] under Entry No. 16 of Schedule IV of Notification No. 1/2017-C.T. (Rate). (paras 5.5, 5.6, 5.7, 7]. From a conjoint reading of tariff heading, section notes, it could be inferred that parts shall be classified under the head 8479 90 90.

#### 6. 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 Commissioner of Customs, Chennai-II Commissionerate (Import), Custom House No. 60, Rajaji Salai, Chennai-600001. The application was forwarded to jurisdictional Commissionerate, Chennai-II (Import) for their comments on 08.08.2025 and subsequent reminders dated 25.08.2025, 16.09.2025 & 16.10.2025.

However, no response was received from the concerned jurisdictional authority.

#### 7. Details of Hearing:

A hearing was held on 14.11.2025 at 12.30 PM. Shri Shankar Patil, Advocate appeared for the hearing on behalf of the applicant. He reiterated the contention submitted with the application that the subject goods are window regulator Guide Rail assembly meant for use in the manufacturing of Car Window. He contended that the subject goods merits classification under CTH 84799090. On specifically asked as to why the said product is not classifiable under CTH 8708, he requested to file an additional submission regard to it.

Nobody appeared for PH from the department side.

As the query raised by the authority to the applicant that why the product would not merit classification under CTH 8708 was unanswered, a reminder was issued to the applicant vide this office e-mail dated 27/01/26. The applicant vide mail dated 28.01.2026 requested to issue the order on the basis of their earlier submission and merit of the case.

#### 8. DISCUSSION AND FINDINGS

8.1 I have gone through case records and the submissions made by the applicant during the hearing. Therefore, I proceed to pronounce a ruling on the basis of information available on record as well as existing legal framework.

8.2 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.

8.3 The Applicant has sought advance ruling whether the product RAIL Frame Left Hand " RAIL FR LH " is classifiable under CTI 8479 90 90 of First Schedule of Customs Tariff Act, 1975 as MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THE CHAPTER 84 or otherwise.



8.4 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.

## 9. Description of the Product

As submitted by the Applicant, the subject goods i.e., *RAIL* Frame Left Hand:

- Are used in the manufacture of car window regulator assemblies.
- Provide a guided path for the window glass.
- Support the regulator mechanism.
- Ensure smooth, stable and quiet operation of the window system on the front-left side of the vehicle.
- Act as small rollers or sliders reducing friction in guide rails.
- Are integral components enabling controlled and low-friction movement of the window glass.

From the technical submissions and product literature, it is evident that the goods are specifically designed and engineered for use in motor vehicle door assemblies.

## 10. Issue for Determination

Based upon description of the subject goods, its specific design and uses, I observe that the CTH 8479 and CTH 8708 appears to be competing headings. The following corresponding entries will be appropriate to examine for the purpose of proper classification of the subject goods:

- (a) **CTI 8479 90 90** – Parts of machines and mechanical appliances having individual functions, not specified or included elsewhere in Chapter 84;
- (b) **CTI 8708 29 00** – Parts and accessories of the motor vehicles of headings 8701 to 8705

## 11. Relevant Legal Provisions

### 11.1 General Rules for Interpretation (GIR)

Classification shall be determined according to:

- Rule 1 of the General Rules for Interpretation (GIR), according to the terms of the headings and relevant Section or Chapter Notes.

### 11.2 Chapter Notes

- Chapter 84 covers machinery and mechanical appliances.
- Chapter 87 covers vehicles and parts and accessories thereof.



- As per Section XVII Notes (covering Chapter 87), parts and accessories suitable for use solely or principally with motor vehicles of headings 8701 to 8705 are classifiable under Chapter 87, provided they are not excluded by the Section Notes.

## 12. Nature and Use of the Goods

The subject goods are:

- Specifically designed for installation in motor vehicle doors.
- Not general-purpose machine parts.
- Not capable of independent mechanical function.
- Dedicated components of a motor vehicle window regulator system.

The function of the RAIL FR LH is intrinsically linked to the motor vehicle body structure and door assembly. It neither constitutes a machine of heading 8479 nor a part of a machine of general application under Chapter 84.

## 13. Applicability of Heading 8479

Heading 8479 covers:

“Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.”

The subject goods are neither:

- Independent machines,
- Nor mechanical appliances having individual functions.

Further, they are not parts of machinery of Chapter 84. Therefore, classification under CTI 8479 90 90 is not appropriate.

## 14. Applicability of Heading 8708

Heading 8708 covers:

“Parts and accessories of the motor vehicles of headings 8701 to 8705.”

The subject goods:

- Are identifiable as parts of motor vehicle door/window systems.
- Are solely and principally used in passenger motor vehicles.
- Form part of the vehicle body assembly.

Sub-heading 8708 29 00 covers:



“Other Parts and accessories of the motor vehicles of headings 8701 to 8705.”

Thus, a window regulator guide rail forming part of the door/window assembly can appropriately be classifiable as a part of motor vehicle body under CTI 8708 29 00.

15. I find that Chapter 87 of the First Schedule to the Customs Tariff Act, 1975 covers goods described as "Vehicles other than railway or tramway rolling-stock, and parts accessories thereof. Chapter Heading 8708 covers "Parts and accessories of the motor vehicles of headings 8701 to 8705". Relevant portion of CTH 8708 is also reproduced below for ease of reference:

**8708 Parts and Accessories of the Motor vehicles of Heading 8701 to 8705**

8708 10 -Bumpers and parts thereof:

8708 10 10 --- For tractors

8708 10 90 --- Other

- Other parts and accessories of bodies (including cabs)

8708 21 00 --Safety seat belts

8708 22 00 -- Front windscreens (windshield), rear windows and other windows specified in Sub-heading Note I to this chapter

8708 29 00 -- Other

8708 30 00 -Brakes and servo-brakes; parts thereof

8708 40 00 - Gear boxes and parts thereof

8708 50 00 - Drive-axles with differential, whether or not provided with other transmission component, non-driving axles; parts thereof

8708 70 00 - Road wheels and parts and accessories thereof

8708 80 00 - Suspension systems and parts thereof

-Other parts and accessories:

8708 91 00 -- Radiators and parts thereof

8708 92 00 --Silencers and exhaust pipes; parts thereof

8708 93 00 -- Clutches and parts thereof

8708 94 00 -- Steering wheels, steering columns and steering boxes; parts thereof

8708 95 00 -- Safety airbags with inflators system parts thereof

8708 99 00 -- Other

16. I find that the applicant has stated that the *RAIL* Frame Left Hand (RAIL FR LH) is used as car window regulator assembly that provide a guided path for the window glass, supports the regulator mechanism, and ensures smooth, stable, and quiet operation of the window system. Thus, it remains to be seen here whether RAIL FR LH may be classified as "Parts and accessories" of the motor vehicles of headings 8701 to 8705. Chapter 87 is covered under Section XVII (vehicles, aircraft, vessels and associated transport equipment). Classification of parts and accessories of motor vehicle is governed by Section Note 2 and 3 of Section XVII and same as mentioned below:

17. 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).

18. 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.

19. Thus, Section Note 2 of Section XVII restricts the application of the expression "parts" and "parts and accessories" by excluding certain articles from being classified under the chapter 87 of this Section. Clause (b) of Note 2 excludes the following: -

*"(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)"*

I find that RAIL FR LH does not fall under the exclusion of "parts of general use" as elaborated herein above.

20. Further, Section Note 3 of Section XVII read as follows:

*"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."*

21. The HSN Explanatory Notes to Section XVII further amplifies the scope and ambit of the Section Notes. Part III deals with Parts and accessories. The same is reproduced below for ease of reference:

(III) PARTS AND ACCESSORIES,

.... 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 condition*

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

**The above provisions show that for any item to be classified as a part and accessories in Chapter 87, all the three conditions as at (a), (b) and (c) above have to be fulfilled cumulatively.**

22. I find that as per the explanatory notes to the heading 8708, which puts three conditions to satisfy for becoming parts and accessories of the motor vehicles of heading 87.01 to 87.05. I have gone through the list of 'parts and accessories' excluded as per the provisions of the Explanatory Notes 2 to Section XVII and found that 'RAIL FR LH' does not find mention in the same. Therefore, the first condition is satisfied. Further, on the basis of the submission given by the applicant it is further seen that 'RAIL FR LH' as per its configuration, specific functions and uses, is a part, which can be used solely or principally in the window of the motor vehicle. As per the description of the subject goods i.e. RAIL FR LH to car window confirms that this part is specifically designed to perform a function within that subsystem of the car's body. Motor vehicles are covered under headings 87.01 to 87.05 of Chapter 87 of the First Schedule to the Customs Tariff Act, 1975. Thus, the second condition is satisfied. Further, the product is not specified particularly anywhere else in the Tariff, therefore, the third condition, i.e., they must not be specifically included elsewhere in the Nomenclature is also satisfied. Since all the three conditions have been satisfied, it can be concluded that the 'RAIL FR LH' is covered under the heading 8708 only and is in accordance with classification in terms of Rule 1 of GIR, Section XVII and Chapter Notes of Customs Tariff Act, 1975.

23. Explanatory notes to the heading 8708 which contains only an illustrative list of the parts and accessories covered under that heading and not an exhaustive list. Further, just because this illustrative list may or may not contain any entry relating to any specific item (in the instant case 'RAIL FR LH') or its parts or accessories, it does not necessarily mean that the parts or accessories; which are not simply mentioned in the 'ambit of this list, cannot be or should not be classified under the said heading; From a bare reading of the Chapter Heading 8708, it can be derived that it covers parts and accessories designed for motor vehicles or are integral to their structure and this chapter heading is wide enough in its scope so as to cover all parts and accessories of motor vehicles and is not limited to only the specific entries given in the Chapter Heading 8708. It is pertinent to mention that CTH 8708 includes parts and accessories that form part of the vehicle's body structure. This is significant because parts that are directly related to the construction or functionality of the vehicle's bodywork (such as the framework; panels, roof, doors, and related components) are classified under this heading. I find that CTI 87082900 under heading 8708 is used for other parts and accessories that are components of the vehicle's body but are not specifically categorized elsewhere in the heading. The RAIL FR LH is an essential component of the vehicle's body structure, specifically related



to the car window. Since it is a vital part of the window assembly, contributing to the integrity and functionality of the bodywork, it will come under the scope of "other parts and accessories of the body of motor vehicles" and accordingly merit classification under CTI 87082900 of the First Schedule of Customs Tariff Act, 1975.

24. I note that the RAIL FR LH is used in window of a vehicle. The window is a specialized part of a car's bodywork that allows light and air to enter the vehicle, and the guide rail is an essential component for the movement and secure positioning of the glass panel. Further, a part number that specifically identifies the RAIL FR LH as a motor vehicle part suggests that it is designed specifically for use in motor vehicles. In this regard, I observed that that Hon'ble Supreme Court in the case of Comissioner of Central Excise Vs. Wockhardt Life Sciences Ltd reported in 2012 (277) ELT 299 (SC) had held that the functional utility and predominant usage of the commodity must be taken into account apart from the understanding in common parlance to determine the ' correct classification of the product. The Hon'ble Supreme Court in the case of Collector of Customs Vs. Kumudam Publications /1997 (96) ELT 226 (SC)] has held that "it is not entirely correct to say that the end use or function of the goods is irrelevant to decide the question of classification". A three Judge Bench of the Hon'ble Supreme Court had also relied upon the function and end use in determining the classification in the case of Indian Tool Manufactures' Vs. Asst. Collector of Central Excise, Nasik & Others reported in 1994 (74) ELT 12 (SC).

25. In a recent ruling issued by this authority in the case of M/S Inalfa Gabriel Sunroof Systems Pvt. Ltd. (CMA no. 2553 of 2025) Honb'le Madras High Court vide its order dated 10.09.2025 has upheld the classification of 'Assy Guide Rail' to be used in the manufacture of Sunroof assembly of an automobile under CTH 87082900. The Applicant in this case contended its classification under CTI 87089900 (other) and alternatively pleaded the classification under CTI 76109020 as part of structure not specified elsewhere. It is observed that in the referred case the subject goods were Assy Guide Rail' i.e. a sunroof assembly – a long, narrow track that provides support and guidance for the sunroof panel as it slides open and closed. Guide rail ensures safe, controlled movement, prevent damage and contributes to a pleasant sunroof experience. At the other hand, in the instant case RAIL Frame Left Hand i.e. the subject goods are used in the same manner for manufacture of car window regulator assembly and it provides a guided part for the window glass (in place of sunroof) support the regulator mechanism and ensures smooth stable and quiet operation of window system on the front left side of the vehicle. Thus, considering the ratio of the above judgements and function of the product, provisions of Note 2 and Note 3 of Section XVII of Customs Tariff, General HSN Note to Section XVII, the RAIL FR LH as a part of the automobile's window is rightly classifiable under CTI 87082900 (Other Parts and accessories of bodies of motor vehicles of headings 8701 to 8705).

26. On the basis of foregoing discussions and observation, I reach to conclusion that the product i.e. RAIL Frame Left Hand (RAIL FR LH) described as Window Regulator Guide Rail merits classification under CTH 8708 (Parts and accessories of motor vehicles of headings



8701 to 8705), more specifically under CTI 87082900 (other parts and accessories of bodies of motor vehicle-other; as discussed above of the First Schedule of Customs Tariff Act, 1975.

27. I rule accordingly.

*Prabhat K. Rameshwaram*  
18/12/26

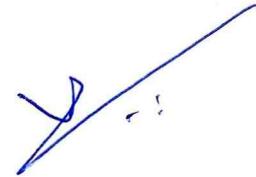
(Prabhat K. Rameshwaram)  
Customs Authority for Advance Rulings,  
Mumbai.



Date:-18.02.2026

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

1. Kwang Jin India Autosystems Private Limited, Sunguvarchatram Via G8 9 10 Sipcot Industrial Park, Phase II, Mambakkam Village, Kancheepuram Dist., Pin-602106, Tamilnadu
2. The Commissioner of Customs, Chennai-II Commissionerate (Import Commissionerate) Custom House No. 60, Rajaji Salai, Chennai-600001, Tamil Nadu.
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](mailto:cus-advrulings.del@gov.in)
4. The Principal Chief Commissioner of Customs, Mumbai Customs Zone-I, Ballard Estate,  
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7. The Webmaster, Central Boards of Indirect Taxes & Customs.  
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8. Guard file.



(Vivek Dwivedi)

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

