

	<p>सीमाशुल्कअग्रिमविनिर्णयप्राधिकरण  <b>Customs Authority for Advance Rulings</b>  नवीनसीमाशुल्कभवन, बेलाईडस्टेट, मुंबई - ४००००९  <b>New Custom House, Ballard Estate, Mumbai-400 001</b>  <b>E-MAIL: cus-advrulings.mum@gov.in</b></p>	
---	---	---

F.No. CAAR/CUS/APPL/158/2025-O/o Commr-CAAR-Mumbai दिनांक/Date: 23.02.2026

Ruling No. & date	CAAR/Mum/ARC/156/2025-26 dated 23.02.2026
Issued by	Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	RK International, 801, Supreme Headquarters, F.P. No. 417 CTS No. F/443A, JN. Of 14 <sup>th</sup> Road & 33 <sup>rd</sup> Road Corner Bandra West, Mumbai, 400050 Maharashtra, India
Concerned Commissionerate	The Pr. Commissioner of Customs, NS-I, JNCH, Nhava Sheva, Tal: Uran Distt: Raigad Maharashtra-400707

**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*.



R.K. International (IEC No.: EWLPK2301F) (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 12.09.2025 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 "new off the road mining tyre of pattern WD989/RLB989 proposed to be imported under the First Schedule of the Customs Tariff Act, 1975.

## 2. Applicant's Submissions:

2.1 The applicant, R.K. International, submitted that it proposes to import new off-the-road (OTR) mining tyres of pattern WD989/RLB989 from its supplier/manufacturer Doublecoin Tyre Group (Shanghai) Imp & Exp Co., Ltd., 560 Su Jia Hui Rd, Shanghai, China, through the port of JNCH, Nhava Sheva. The tyres are of the brands Worrior/Doublecoin Tyres and will be imported in two sizes and specifications, namely:

(i) 10.00R20 (Load Index 149/146, Speed Index D) and

(ii) 11.00R20 (Load Index 152/149, Speed Index D).

2.2 It was further stated that these tyres are specially designed for use in mining and related off-road applications. Reliance was placed on the manufacturer's technical catalogue and literature, which describe the features of the WD989/RLB989 pattern tyres as including tread compounds resistant to chipping and chunking in rugged conditions, robust tread blocks promoting traction and flotation on rough roads, and suitability for low-speed mining service.

2.3 The applicant also referred to requirement letters received from mining companies such as Dev Mining Company and Base Infra Pvt. Ltd., wherein requests were made for the supply of OTR radial tyres for dumpers/tippers vehicles operating in challenging mining environments. In addition, it was pointed out that a Chartered Engineer empanelled at JNCH under Public Notice No. 87/2024-25 dated 14.10.2024, namely M/s Sharani Associates, has certified vide Certificate Ref. No. 227-CE dated 28.08.2025 that the goods, being off-the-road tyres of the stated specifications, are of OTR nature and predominantly intended for mining and related off-road use.

2.4 On classification, the applicant submitted that the goods merit classification under Heading 4011 of the First Schedule to the Customs Tariff Act, 1975, which covers "New pneumatic tyres, of rubber," and more specifically under subheading 4011 80 00 described as "of a kind used on construction, mining or industrial handling vehicles and machines." Accordingly, the applicant has sought advance ruling on the question whether the goods "new off-the-road mining tyres of pattern WD989/RLB989 proposed to be imported would fall under HS Code 4011 80 00.

2.5 It was pointed out that classification under the Customs Tariff is governed by the General Rules for Interpretation (GRIs), Section Notes, Chapter Notes and Subheading Notes, all of which have statutory force. Rule 1 mandates that classification shall be determined according to the terms of the headings and relevant Section or Chapter Notes. The applicant relied on the rulings in CCE v. Simplex Mills Co. Ltd. [2005 (181) EIT 345 (SC)] and Salora



International Ltd. v. CCE [(2012) 9 SCC 667], where the Supreme Court held that titles of Section and Chapters in the Schedules are provided for ease of reference only. For legal purpose, classification shall be determined according to the terms of the headings and any relevant section or chapters notes. The other rules for interpretation shall be required only when the relevant Heading or Section Notes are not sufficient to lead to a definitive classification.

2.6 The applicant further submitted that Rule 3(a) requires classification under the heading providing the most specific description, a principle affirmed by the Supreme Court in HPL Chemicals Ltd. v. CCE [(2006) 5 SCC 208]. Since subheading 4011 80 00 specifically covers tyres for mining, construction, and industrial handling vehicles, it provides a more specific description of the applicant's goods than any other heading. Reliance was also placed on the principle recognised in CC v. Wood Craft Products Ltd. [1995 (77) ELT 23 (SC)] and CC v. Business Forms Ltd. [2002 (142) ELT 18 (SC)], wherein the Hon'ble Supreme Court held that the Harmonised System of Nomenclature (HSN) Explanatory Notes are a safe guide in interpreting tariff entries.

2.7 The applicant emphasized that the Explanatory Notes to subheading 4011.80 contain illustrative images and examples of tyres for construction, mining and industrial vehicles, which closely resemble the WD989/RLB989 tyres. This similarity was submitted as further proof of correct classification. The applicant also highlighted that the tyres are new pneumatic tyres of rubber, certified by an empanelled Chartered Engineer as being of OTR nature and dominantly used in mining and related off-road activities, thus aligning precisely with the statutory tariff description.

2.8 It was also contended that the goods cannot fall under subheading 4011 20, which covers tyres of a kind used on buses or lorries. The applicant distinguished between Truck and Bus Radial (TBR) tyres and Off-the-Road (OTR) tyres, submitting a comparative showing that TBR tyres are designed for long-haul and high-speed highway applications, whereas OTR mining tyres are constructed for low-speed heavy-load conditions with cut-resistant compounds, reinforced sidewalls, and tread patterns optimised for mining terrain.

2.9 In support, reliance was placed on CESTAT Bangalore's Final Order No. 20853/2021 dated 28.12.2021 in M/s The Tyre Mark v. Commissioner of Customs, Bangalore, wherein it was held that tyres dominantly used for off-road and mining purposes merit classification under 4011 80 00, even if they may occasionally be usable on road-worthy vehicles. Applying the principle of "dominant use," the Tribunal set aside the Department's attempt to classify such tyres under 4011 10.

2.10 The applicant further submitted that as per DGFT Notification, No. 12/2015-2020 dated 12.06.2020, ITC HS Code 4011 80 00 is not included in the restricted category, and hence, there is no prohibition on import.

2.11 The applicant requested new off the road mining rubber tyres of the pattern WD989/RLB989 of the brand WORRIOR/DOUBLECOIN tyres for consideration under the advance ruling. They expressed their intention to import the following Off-the-Road (OTR) Mining Tyres, marketed under the brand names WORRIOR/DOUBLECOIN, with the specifications and sizes detailed below:



**Product Code WD989/RLB989**

- (i) 10.00R20, Load Index 149/146, Speed Index D
- (ii) 11.00R20, Load Index 152/149, Speed Index D

2.12 The applicant submitted Certificates Ref. No. 227-CE dated 28.08 2025, issued by M/s Sharani Associates, Chartered Engineers, confirming that the tyres to be imported by the importer matches with the details available with the manufacturer/exporter Double Coin Tyre Group (Shanghai) Imp & Exp Co. Ltd., and are classified as Off-the-Road (OTR) tyres, dominantly use in mining and related off-road activities.

2.13 In light of the above facts, supporting documents, legal principles, and judicial precedents, the applicant submitted that the goods proposed to be imported, namely "new off-the-road mining tyres of pattern WD989/RLB989 are specifically classifiable under HS Code 4011 80 00 of the Customs Tariff Act, 1975. Accordingly, the applicant requested that the Authority to issue a ruling confirming the said classification in respect of the proposed imports.

**3. Port of Import and reply from Jurisdictional Commissionerate**

3. 1 The applicant indicated that they intend to import the subject goods i.e. the tyres of brands Worrior/Doublecoin Tyres with product code name WD/989/RLB989 in two sizes and specifications, namely:

- (i) 10.00R20 (Load Index 149/146, Speed Index D) and
- (ii) 11.00R20 (Load Index 152/149, Speed Index D).

at the jurisdiction of office of the Commissioner of Customs, JNCH, Nhava Sheva, Tal. Uran, Distt. Raigad, Maharashtra-400707. In terms of Provisions of the Section 28-I(1) of the Customs Act, 1962 read with the Sub-regulation No. (7) of the Regulation No. 8 of the Customs Authority for Advance Rulings Regulations, 2021, the application was forwarded to the office of the Commissioner of Customs, NS-I, JNCH on 26.09.2025 and subsequent reminders on 31.10.2025, 20.11.2025, 09.12.2025 as indicated by the applicant at Sr. No. 13 of their CAAR-1 Forms calling upon them to furnish the relevant records with comments, if any, in respect of the said application. However, no comments has been received from the jurisdictional Commissionerate.

**4. Details of Hearing**

4.1 A personal hearing in the matter was held on 11.11.2025 at 01:30 PM. Shri Rishabh Kakkad, Importer/representative appeared for the hearing in the matter. They reiterated the contentions filed with the application that the subject import goods i.e. new off the road mining tyres of pattern WD989/RLB989 of the brand WORRIOR/DOUBLECOIN Tyres with specifications 10.00R20, Load Index 149/146, Speed D and 11.00R20, Load Index 152/149, Speed Index D merit classification under CTH 4011 more specifically under CTH 4118000 of Customs Act, 1975, that the goods are off-road tyres and its dominant use are in mining and related off road activities.



Nobody appeared for the personal hearing from the department side.

4.2 On query through mail that Double Coin categorises its tyres into three segments: TBR, OTR, and All-Steel ST Radial. The RLB model tyre is listed under the TBR category, while REM model tyres are listed under the OTR category. Furthermore, verification of Double Coin's online listings and Chinese trade platforms shows that the RLB 989 model is consistently marketed and supplied under HS Code 401120, aligning with its classification as a TBR tyre.

4.3 In response to the query, M/s. R. K. International vide letter dated 06.01.2026 submitted that this catalogue is for all types of tyres and clearly defined in sections. There are tyres shown in long distance as well as short distance etc. The tyres that they have applied for the advance ruling are shown in the mining section of the catalogue. Therefore, they have applied for classification for mining tyres under HSN code 4011.8000. There are various sections which also show as Urban, Regional, Mixed Service and Snow. As per catalogue the tyre that they have applied for are in the mining section and the mining tyres are fitted on vehicles which are used in mining/construction vehicles as per HSN code 4011.8000. It is the prerogative of the company to give the code for their tyres and just because it says RLB it does not mean it is regular highway tyre. They submitted that the company has also defined the usage of the tyres saying that these are meant for mining purpose and has a speed index of "D" i.e. upto 65 kmph. The speed index D and upto E is exempted from the BIS as these are low speed tyres. They further submitted that a Chinese site namely made-in-china (connecting buyers with Chinese suppliers) is a platform which is an independent website which connect buyers to the sellers and mostly they are traders. This is not trustworthy site and not even reliable.

## 5. DISCUSSION AND FINDINGS

5.1 After careful examination of the submissions, technical documents, and legal references furnished by the applicant, R.K. International, together with the clarifications provided during the course of the personal hearing, I proceed to deliver this ruling on the basis of the material available on record and the applicable legal framework. The determination is governed by reference to the provisions of the First Schedule to the Customs Tariff Act, 1975, its corresponding Chapter Notes, Supplementary Notes, and the relevant HSN Explanatory Notes that guide interpretation.

5.2 The matter pertains to the classification of newly proposed Off-the-Road (OTR) mining tyres, of the following patterns and corresponding specifications and sizes:

### Product Code WD989/RLB989

- (i) 10.00R20, Load Index 149/146, Speed Index D
- (ii) 11.00R20, Load Index 152/149, Speed Index D



These tyres, marketed under the brand names WORRIOR/DOUBLECOIN by Double Coin Tyre Group (Shanghai) Imp & Exp Co., Ltd, are proposed to be imported by the applicant from China. The matter squarely falls within the scope of Section 28H(2) of the Customs Act, 1962,

as it directly involves the classification of goods under the Customs Tariff. Prior to determining the appropriate classification, a detailed examination of the applicant's submissions is required- particularly with respect to the nature, composition, and intended end use of the product.

5.3 The applicant, has sought an advance ruling on the classification of the above mentioned new off-the-road (OTR) mining tyres, to be imported from Double Coin Tyre Group (Shanghai) Imp & Exp Co., Ltd., China, through JNCH, Nhava Sheva. The tyres, of the brands WORRIOR/DOUBLECOIN, are stated to be specially designed for mining and related off-road applications. To substantiate this, the applicant relied on the manufacturer's catalogue, requirement letters from mining companies, and a Chartered Engineer's certificate certifying the goods as OTR tyres predominantly used in mining. On classification, it was submitted that the goods fall under Heading 4011, and more specifically under subheading 4011 80 00, covering "new pneumatic tyres of rubber, of a kind used on construction, mining or industrial handling vehicles and machines." The applicant contended that this description is more specific than Heading 4011 20 (tyres for buses or lorries), citing distinctions between TBR and OTR tyres, and relying on judicial precedents including Supreme Court and CESTAT rulings which apply the principle of dominant use and endorse reliance on HSN Explanatory Notes. It was further pointed out that ITC HS Code 4011 80 00 is not restricted for import under DGFT Notification No. 12/2015-2020.

## 6. Relevant Tariff Entries:-

**CTH 4011 20 10** covers:-

*New pneumatic tyres, of rubber, of a kind used on buses or lorries*

**CTH 4011 80 00** covers:-

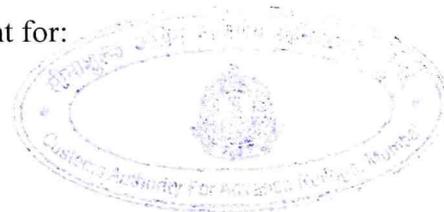
*Other tyres, of a kind used on construction, mining or industrial handling vehicles and machines*

## 7. Distinction Between TBR Tyres and OTR Tyres

7.1 TBR Tyres (Truck & Bus Radial / Bias) are pneumatic rubber tyres designed for use on buses, lorries, tippers and other commercial road vehicles,

7.2 OTR tyres under CTH 4011 80 00 are specialised tyres meant for:

- Construction machinery
- Mining equipment
- Industrial handling vehicles



7.3 Such OTR tyres are structurally and functionally distinct from truck tyres and cannot be equated merely because a truck may occasionally operate at construction or mining sites.

7.4 It is observed that:

*a tyre does not become an OTR tyre merely because it is used in off-road conditions, unless it is specifically designed as such.*

## 8. Principles Governing Classification

8.1 Classification of goods under the Customs Tariff is governed by the terms of the heading related Sections and Chapter Notes, General rule of interpretation of Tariff (GIR) and relevant case laws.

8.2 As per GIR 1, classification shall be determined according to the terms of the headings and any relevant Section or Chapter Notes. Apart from that when the heading and section and chapter note is not sufficient to determine the goods, General Rules of Interpretation is applied. The recourse of nature, design, construction and technical characteristics of the product is also to be considered. Mere claimed end-use alone can not be the reason of classification of a product.

## 9. Technical and Commercial Characteristics of RLB 989 / WD 989

I find that WD 989 tyre of Warrior brand and RLB 989 tyre of Double Coin brand are technically and functionally identical products, differing only in brand marketing. On comparison of the manufacturer's technical literature, product catalogues and trade specifications, it is evident that both tyres share:

- Identical or comparable tread pattern and lug design
- Similar ply rating / load index
- Comparable speed rating
- Similar rim compatibility and mountable on standard truck rims
- Identical intended application, namely use on commercial trucks applications
- Manufacturer's Classification and Product Identity



## 10. The manufacturers' product descriptions

10.1 On verification of the official websites and product literature of the manufacturers, namely Double Coin and Warrior, it has been observed that Double Coin categorises its tyres distinctly into TBR, OTR, and All-Steel ST Radial segments. Tyre models such as FD, FT, **RLB**, RR, RSD, RT, etc. are specifically listed under the **TBR** category, with detailed sub-classification based on application (long distance, regional, mixed service, intermodal), position (steer, drive, trailer, all-position), and features (fuel-efficient, wide-base).

10.2 In contrast, tyres intended for construction, mining, and industrial use (REM model) are separately classified by the manufacturer under the Off-The-Road (OTR) category, with applications such as construction, industrial/port, mining, ground support equipment, mobile crane, snow removal, and municipal work, and are further classified as small OTR, large OTR, mobile crane, and industrial tyres.

10.3 Similarly, Warrior categorises its tyre portfolio distinctly into PCR, TBR, OTR, and AGR segments. Tyre models such as WR, R, SR, CR, etc. are classified under PCR; models including WR, WS, **WD**, etc. are classified under **TBR**; and OTR tyres are separately identified under DT, REM models, among others. This clear manufacturer-level segregation further

demonstrates that WD-series tyres fall within the TBR category, and are not treated as OTR tyres by the manufacturer.

10.4 Accordingly, as per the official websites and product literature of the manufacturers, namely Double Coin and Warrior, it has been observed that the tyres RLB 989 (Double Coin) and WD 989 (Warrior) have explicitly been classified by the manufacturers under the TBR (Truck and Bus Radial) tyre category specifically indicating its use in mining and construction operations.

10.5 The manufacturers' product descriptions further indicate that these TBR tyres are suitable for use in mining and construction operations, particularly on trucks in such environments. This description signifies operational suitability and does not alter the fundamental design classification of the tyres as truck tyres.

10.6 It is pertinent to note that TBR tyres are commonly designed for mixed-service applications, including on-road and limited off-road operations. Merely indicating use in mining or construction sites does not convert a TBR tyre into an OTR tyre, unless the tyre is specifically engineered for exclusive use on construction or mining machinery.

10.7 In contrast, the importer has declared the same product as an OTR (Off-the-Road) tyre, which is inconsistent with the manufacturer's own categorisation, technical design, and commercial understanding of the product.

10.8 It is a settled principle of classification that manufacturer's technical literature and product categorisation constitute reliable evidence of the nature and identity of the goods, particularly where the tariff heading is design-based.

10.9 Therefore, the importer's declaration of the subject goods as OTR tyres is inconsistent with the manufacturer's product categorisation and intended use, therefore cannot be sustained for the purpose of tariff classification.

11. It is observed that the pneumatic rubber tyres bearing model numbers RLB 989 / WD 989 are consistently marketed, offered for sale, and exported by the manufacturers and sellers on online e-commerce portals and B2B trade platforms (<https://prestonetyre.en.made-in-china.com>) under HS Code 401120, i.e. *radial tyres of a kind used on buses or lorries*. The classification adopted by the manufacturers reflects the design, construction, and intended commercial identity of the product.

12. It is further observed that the importer has declared the Speed Indices "D" (65-80 km/h) in respect of Warrior tyres of sizes 10.00R20 18PR 149/146, 11.00R20 18PR 152/149, and 12.00R20 20PR 156/153, thereby portraying the tyres as having a lower speed rating, which is generally associated with OTR or industrial tyres. However, a comparison with Chinese manufacturer websites and B2B trade platforms (<https://antstone.en.made-in-china.com>), where the same tyre specifications are marketed, clearly shows that the tyres carry speed symbols "J" and "K" (100-110 km/h), which correspond to significantly higher permissible speeds typical of truck and bus radial (TBR) tyres.



13. Speed symbol is a critical design parameter reflecting the intended class of vehicle and service conditions for which a tyre is engineered. OTR tyres used in construction or mining applications ordinarily have very low speed ratings (such as A2, A4, B, C or D), whereas speed symbols J and K are characteristic of road-going commercial vehicle tyres. The declaration of a lower Speed Indices "D" by the importer, whereas trade platforms indicate higher speed ratings. Accordingly, the claim of the applicant regarding the nature of tyres is not maintainable. Therefore, I observe that the subject tyres are designed and manufactured as truck tyres and are correctly classifiable under HS 40112010. They do not possess the essential characteristics of OTR tyres which are classifiable under HS 40118000.

14. In view of the foregoing observation and upon due consideration of the technical specifications, manufacturer's catalogue, I find that the subject goods, namely WD989/RLB989 tyres of the brands WORRIOR/DOUBLECOIN proposed to be imported from China, exhibit the essential attributes of TBR tyres.

15. Applying the General Rules for the Interpretation of the Customs Tariff, particularly Rule 1, read with Rule 3(a), the subject goods with technical parameters satisfying similar to the Truck and Bus radial types (TBR) merit classification under HS Code 4011 20 10 of the First Schedule to the Customs Tariff Act, 1975, which covers "new pneumatic tyres, of rubber, of a kind used on buses or lorries, Radials." Accordingly, the goods are appropriately classifiable under subheading CTI 4011 20 10 of the Customs Tariff Act, 1975.

16. In light of the aforementioned facts, observations, and discussion, I am of the considered view that the appropriate eight-digit classification for the subject tyres having technical parameters satisfying TBR goods of model WD989/RLB989 will be classified under HS Code 4011 20 10 of the Customs Tariff Act, 1975.

17. I rule accordingly.

*Prabhat K. Rameshwaram*  
23/12/26

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



Date:- 23.02.2026

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

1. RK International, 801, Supreme Headquarters, F.P. No. 417 CTS No. F/443A, JN. Of 14<sup>th</sup> Road & 33<sup>rd</sup> Road Corner Bandra West, Mumbai, 400050 Maharashtra, India
2. The Commissioner of Customs, NS-I, JNCH, Nhava Sheva, Tal: Uran  
Distt: Raigad Maharashtra-400707
3. The Customs Authority for Advance Rulings, First Floor, Wing No. 6 West Block-8,  
R.K. Puram, New Delhi -110066.  
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, Mumbai -400001. Email: [ccu-cusmum1@nic.in](mailto:ccu-cusmum1@nic.in)
5. The Commissioner (Legal), CBIC Offices,  
Legal/CX.8A, Cell, 5<sup>th</sup> floor, Hudco Vishala Building,  
C-Wing, Bhikaji Cama Place, R. K. Puram, New Delhi – 110066.  
Email: [commr.legal-cbec@nic.in](mailto:commr.legal-cbec@nic.in)
6. The Member (Customs), Central Boards of Indirect Taxes & Customs, North Block,  
New Delhi-110001. Email: [mem.cus-cbec@nic.in](mailto:mem.cus-cbec@nic.in)
7. The Webmaster, Central Boards of Indirect Taxes & Customs.  
Email: [webmaster.cbec@icegate.gov.in](mailto:webmaster.cbec@icegate.gov.in)
8. Guard file.

(Vivek Dwivedi)

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

