सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण
Customs Authority for Advance Rulings
नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई - ४०० ००१
New Custom House, Ballard Estate, Mumbai - 400 001
E-MAIL: cus-advrulings.mum@gov.in

F. No. CAAR/CUS/APPL/196/2025-O/o Commr-CAAR-Mumbai Dated:09.03.2026

DIN- 20260377OS000000A2B8

Ruling No. & date	CAAR/Mum/ARC/157/2025-26 dated 09.03.2026
Issued by	Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	M/S. Gurmat Impex & Shipping Services R.No. 315, 3rd Flr.,C-Wing, Antop, Hill,Warehouse Complex, Vit College Contact No: 65012880, Road, Wadalae, Mumbai (M.S.), Mumbai, Maharashtra, 400037
Concerned Commissionerate	The Commissioner of Customs, Ns-V, Mumbai Customs Zone II, Jawahar Lal Nehru Custom House, Nhava Sheva, Dist.- Raigad, Maharashtra- 400707.

ध्यान दीजिए/ N.B.:

सीमा शुल्क अधिनियम, 1962 की धारा 28I की उप-धारा (2) के तहत किए गए इस आदेश की एक प्रति संबंधित को निःशुल्क प्रदान की जाती है।

A copy of this order made under sub-section (2) of Section 28-I of the Customs Act, 1962 is granted to the concerned free of charge.

इस अग्रिम विनिर्णय आदेश के खिलाफ कोई भी अपील ऐसे निर्णय या आदेश के संचार की तारीख से 60 दिनों के भीतर संबंधित क्षेत्राधिकार उच्च न्यायालय के समक्ष की जाएगी।

Any appeal against this Advance Ruling order shall lie before the jurisdictional High Court of concerned jurisdiction, within 60 days from the date of the communication of such ruling or order.

धारा 28-I के तहत प्राधिकरण द्वारा सुनाया गया अग्रिम विनिर्णय तीन साल तक या कानून या तथ्यों में बदलाव होने तक, जिसके आधार पर अग्रिम विनिर्णय सुनाया गया है, वैध रहेगा, जो भी पहले हो।

The advance ruling pronounced by the Authority under Section 28 - I shall remain valid for three years or till there is a change in law or facts on the basis of which the advance ruling has been pronounced, whichever is earlier.

जहां प्राधिकरण को पता चलता है कि आवेदक द्वारा अग्रिम विनिर्णय धोखाधड़ी या तथ्यों की गलत बयानी द्वारा प्राप्त किया गया था, उसे शुरू से ही अमान्य घोषित कर दिया जाएगा।

Where the Authority finds that the advance ruling was obtained by the applicant by fraud or misrepresentation of facts, the same shall be declared void ab initio.

अग्रिम विनिर्णय / Advance Ruling

M/S. Gurmat Impex & Shipping Services (having IEC No. AANPG2062P) and hereinafter referred to as 'the applicant', in short) 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 03.11.2025 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 in respect import of '**Alesea Reel Tracking Device**'.

2. The application is being preferred by M/s. Gurmat Impex & Shipping Services. Applicant is a company incorporated in india under the provision of the companies act 1956 and having its registered head office located at Mumbai.

2.1 Applicant has filed application for obtaining Advance Ruling on classification and duty structure for product to be imported, viz., Alesea Reel Tracking Device.

2.2 The subject device will be utilized for the purpose of ensuring continuous & timely installation of cables, which the industry often finds it difficult to address. This is achieved by active focus on cable-drum management which is possible only by affixing the subject device on cable drums. The device is capable of the following things:

(i) Track the amount of cable consumed and the remainder length of cable available on the drum, identified as active cable-metering.

(ii) Detect any collision or major damage to the cable-drum during installation with an exact date and time.

(iii) Monitor temperature of cable-drums when in use during installation or when idle in storage.

(iv) Identify location of the cable-drums at any place or point in time for tracking and geo-fencing to restrict cable-drums to a certain location.

(v) Transmit real-time data on the above for assimilation and processing to provide impactful insights.

On account of its above capabilities, the subject device is instrumental in addressing management inefficiencies that plague timely and continuous cable installation process by way of providing real-time information to support cable-inventory management & advance planning. The subject device thereby synchronizes operations for multiple stake-holders in the goal to ensure no cable-drum lies idle.

Vital Components of the Device:

i. **Gyroscope** is used to track how much cable from a drum is unwound or rewound (rotation) including the velocity (speed) of the operation. Gyroscope detects the angular velocity of a cable-drums during the installation process to provide real time tracking of cable consumption and cable type. This also provides data on the speed of installation and permits immediate replacement of inventory and empty drum repositioning within designated time lengths.

ii. **Accelerometer** is used to track all the instances when a cable-drum is subject to sudden shock on account any event of collision during its transportation and / or movement when taken into use for

installation. Accelerometer detects the linear motion of cable-drums to provide data on vibrations or sudden shocks the drums are subject to.

iii. **Digital Compass** is used to measure the earth's magnetic field as a reference to calculate direction (angle relative to magnetic north where O is magnetic north. Digital Compass is another rotation sensor that works in tandem with gyroscope and accelerometer in accumulating accurate data that supports in creating a holistic full-motion profile.

iv. **Global Positioning System (GPS)** is used to track the location of cable-drums which is a bedrock for all logistical operations. It also supports in providing proof of delivery by tracking of cable deliveries from manufacturer's factory /godown to the buyers, and from buyer's location to intermediary or Geolocation i.e. a designated site boundary for conducting cable installation. GPS eventually supports in providing accurate location to offer an integrated global navigation module and multi-system geo-tracking support.

v. **Internal Thermometer** is used to monitor temperatures the drum-cable is subject to at the geolocation, or during the installation process or when simply kept in storage. Tracking temperatures is very useful when cable-drums are taken for use in remote locations through internal thermometer.

vi. **Modem** is used to establish communication between the subject device and host platform used by stake-holders through the use of multi-network connections such as Long-Term Evolution (LTE) Cat M1, LTE Cat NB, and Enhanced General Packet Radio Service (EGPRS). Subject device can also utilize multi-carrier connectivity and features automatic selection. This machine-to-machine communication is established for the sole purpose of transmitting all the crucial accumulated data to the host platform. Continuous transmission helps stake-holders obtain real-tile feedbacks for and impactful insights for advance decision making and inventory management.

Alesea Reel Tracking Device is multifunction inventory management device, the core purpose of the which is tracking speed of cable installation. It is also supported by other features that tracks sudden shocks, location and temperature. Simpler devices feature only GPS Tracking or Telematics, while complex multifunctional devices such as Alesea include additional integrated components that function to obtain data that is specific to the needs of end-user.

4. **Classification of subject goods interpretation of Law as per applicant:-**

It is submitted that the subject device is a composition of separate, yet equally important components that contribute individually in offering range of parameters for different functions. Hence, reliance is placed on General Rules of Interpretation (GRI) while approaching the subject of classification. GRI 1 simply states that for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes. Therefore, by application of Rule 1 the subject device would qualify to be classified under tariff heading 8517 which provides for apparatus for transmission or reception of data. This is primarily because the device is battery-run electrical device, having capability of:

- receiving data on its latitude and longitude positions from satellites for the purpose of triangulating accurate location through GPS, and

- converting the recorded motion & thermal data obtained through gyroscope, accelerometer, digital compass, and internal thermometer, into radio-frequency signals, for
- transmitting all data on real-time basis in wireless mode through an advanced modem featuring multi-network connections / multi-carrier connectivity with automatic selection.

The subject device is capable for performing all three functions of reception, conversion and transmission of data and is, therefore, classifiable under tariff heading 8517 62 as a machine that performs all three aforesaid functions. It is further submitted that Note 3 to Section XVI will be inapplicable as any attempt to identify a single principal function would be inappropriate as the subject device performs at-least 3 principal functions, i.e., active cable metering, collision-detection, and GPS tracking.

B. In the alternative, where goods cannot be classified in accordance with GRI section 1, GRI 3 (a) provides that the heading which provides the most specific description shall be preferred to headings providing a more general description. It is vital to note here that the subject device may not merely identified as a measuring instrument or a location / navigation instrument by referring to its individual components in an attempt to classify the subject device by resorting to GRI 3.

In any case, by application of GRI 3(a), a more specific description is already provided for in CTH 8517 for the subject device to be classified as a machine that performs all the three aforesaid functions. However, deciding on classification by emphasizing on a single component as principal component in line with GRI 3(b) must be refrained as the subject device performs multiple functions through its multiple components, which are all vital in its own right.

There would be no point of collection of data by utilizing multiple sensors if the same could not be converted and transmitted through the modem on real-time basis. Similarly, the subject device would be redundant if it could perform only the function of transmission without any data collected or available to transmit. Hence, each of the components – Gyroscope, Accelerometer, Digital Compass, GPS, Internal Thermometer, and Modem – all perform essential functions to provide real-time information that contributes equally for facilitating active inventory management for all stake-holders involved.

Whereas GRI 3 (c) provides that when goods cannot be classified with reference to GRI 3(a) & 3(b), then the goods be classified in the heading that occurs last in numerical order. Given that each of the components can be classified in their own tariff heading, among the competing headings that equally merit consideration, CTH 9031 would occur last.

5. **Port of Import and reply from jurisdictional Commissionerate:**

The applicant in their CAAR-1 indicated that they intend to import the subject goods from O/o The Commissioner of Customs (NS-V), Nhava Sheva. The application was forwarded to the jurisdiction of O/o The Commissioner of Customs, NS-V, JNCH, Nhava Sheva for comments on 20.11.2025, 10.12.2025, 31.12.2025 and 19.01.2026.

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

6. **Details of Personal Hearing:**

Shri Rajesh Gosalia, Proprietor and Shri Kushal Chheda, Manager both authorised representatives appeared for PH on behalf of the applicant. They reiterated the contention filed with the application that the subject import goods are "Alesea Reel Tracking Device" which has multiple functions like-Gyroscope, Accelerometer, Digital compass, GPS, Thermometer modem and communicate between subject device to the host platform. That the subject device merit classification under CTH 85176290. They further contended that if CTH 8517 is not appropriate, alternatively the subject goods may fall under CTH 9031, more specifically under CTI-90318000 (other instruments, appliances and machines). They were asked to produce the manufactures' literature and supplies and classification.

Nobody appeared for PH from the department side.

7. **ADDITIONAL SUBMISSION ON BEHALF OF THE APPLICANT**

The applicant submitted additional submissions vide letter dated 21.01.2026.

1. Manufacturer's Catalogue

The manufacturer classifies the goods under chapter 85269190 as a radio navigational aid apparatus containing Global Positioning System (GPS) receivers.
The device as explained is a combination of various measuring devices like

1) Gyroscope / Magnetometer falling under HSN 9014.10 used to count the spins of the drum during cable unwinding.
2) Accelerometer falling under HSN 9031.80 for shock defection
3) Thermometer falling under HSN 9025.11
4) GPS receives falling under 8526.91
5) Alarm falling under 8531.10
6) Receiving, processing and transmission device falling under HSN 851762.90.

As informed, hundreds of Reel Drums Spread out over thousands of miles can now be easily monitored for inventory control, geofencing and theft, helping in optimization of usage.

Thus, all the functions performed by the device are equally important. Without wireless transmission of the information collected and converted to readable/language understood, the entire operation would require immense manpower to process in remote and harsh environment conditions and yet it would not be able to raise any alarm for theft within the shortest of time (in real time). Hence considering the versality of the device, classification based on GPS under HSN 85269190 is ruled out and more suitable classification under 85176290 or 90318000 may be considered. The suppliers classify the goods under HS code 85269180 (85269190 in India) as Radio Navigational aid apparatus due to its GPS functionality.

There is no Customs duty advantage in classification of goods under 8517 or 9031 or 8526, hence it is revenue neutral exercise.

8. Further, as per product Catalogue the subject goods i.e '**Alesea Reel Tracking Device**' is an advanced IoT-enabled cable drum management solution that integrates **GPS tracking**, environmental

sensors, motion detectors, and mobile communications (GPS + GSM triangulation) to transform ordinary cable drums into smart, connected assets. By capturing real-time data on drum location, cable consumption, and inventory status, Alesea ensures asset **security, traceability, and efficient utilization** across large networks. Its cloud-based platform provides live insights through an intuitive online portal accessible via mobile devices, enabling optimized pickup routing, automated inventory management, and proactive stock planning. Key functionalities include tracking cable drum movements, monitoring cable usage, reducing waste, and preventing losses, while also supporting operational efficiency and lowering CO2 emissions from unnecessary transportation. With smart cable metering, event notifications, and condition monitoring, Alesea digitizes the supply chain, improves resource allocation, and allows precise alignment of stock levels with actual demand, making it a comprehensive virtual assistant for cable inventory management.

Discussion and findings:

9. I have considered all the materials placed before me in respect of the subject goods. I have gone through the submissions made by the applicant during the personal hearing. I proceed to pronounce a ruling on the basis of information available on record as well as existing legal framework.

10. 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.

11. Before deciding the issue, let me deliberate on the legal framework prescribed in Customs Tariff Act, 1975, Chapter/ Section notes along with HSN explanatory notes. As per Rule 1 of GRI, the titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes.

12. I observe that from the submission of applicant that the subject goods is a combination of various components performing different function as mentioned below:

i. **Gyroscope** – Measures the rotation of the cable drum to track the length of cable unwound or rewound and the speed of operation. It provides real-time data on cable consumption, installation speed, and enables timely inventory replacement and drum repositioning.

ii. **Accelerometer** – Detects linear motion, vibrations, and sudden shocks during transportation or installation, helping monitor impacts or collisions affecting the cable drum.

iii. **Digital Compass** – Measures the Earth's magnetic field to determine direction relative to magnetic north. Working in coordination with the gyroscope and accelerometer, it helps generate an accurate full-motion profile.

iv. **Global Positioning System (GPS)** – Tracks the real-time location of cable drums for logistical monitoring, proof of delivery, and geo-fencing within designated installation sites. It supports integrated global navigation and multi-system geo-tracking.

v. **Internal Thermometer** – Monitors temperature conditions during storage, transportation, or installation, particularly useful for operations in remote locations.

vi. **Modem** – Enables machine-to-machine communication with the host platform using multi-network connectivity (LTE Cat M1, LTE Cat NB, EGPRS) and multi-carrier support. It ensures continuous transmission of data for real-time monitoring, decision-making, and inventory management.

12.1 I observe that, as per the product catalogue, the subject goods, i.e., "Alesea Reel Tracking Device," is an advanced IoT-enabled cable drum management solution that integrates GPS tracking, environmental sensors, motion detectors, and mobile communication technologies (GPS and GSM triangulation) to convert ordinary cable drums into smart, connected assets. By capturing real-time data relating to drum location, cable consumption, and inventory status, Alesea facilitates asset security, traceability, and efficient utilization across large operational networks.

12.2 Further, the primary objective of the **"Alesea Reel Tracking Device"** is theft prevention. The owner can configure the system to restrict the drum's location to specified areas or permit movement only during designated time periods. The device generates alerts when a cable drum is moved beyond the designated boundary or outside permitted working hours.

It is also observed from the product brochure of the subject goods available in the public domain that three of the principal reasons why customers choose Alesea are as follows:

- To track cable drum location
- To monitor cable consumption and inventory
- To track performance

13. In view of the above, it is observed that the subject goods, i.e., the **'Alesea Reel Tracking Device'**, constitute a composite device performing multiple functions. The device comprises several components, each serving distinct purposes and classifiable independently under different HSN/CTH codes, as detailed below:

i) **Gyroscope/Magnetometer** – HSN 9014.10: Measures orientation and counts the rotational spins of the drum during cable unwinding.
ii) **Accelerometer** – HSN 9031.80: Detects and measures shock or vibration.
iii) **Thermometer** – HSN 9025.11: Monitors temperature.
iv) **GPS Receiver** – HSN 8526.91: Receives satellite-based positioning signals.
v) **Alarm Device** – HSN 8531.10: Provides audible or visual warning signals.
vi) **Modem (Receiving, Processing, and Transmission Device)** – CTH 8517: Responsible for data reception, processing, and communication/transmission.

13.1 The manufacturer classifies the goods under HS Code 85269190. While not determinative, supplier classification and international trade practice support classification under Heading 8526.

13.2 As noted, the subject goods are a composite device consisting of components performing diverse functions. For classification of such composite goods, the principal function of the device

must be determined. In this regard, **Note 3 to Section XVI** provides:

"Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole, and other machines designed to perform two or more complementary or alternative functions, are to be classified as if consisting only of that component or as being that machine which performs the principal function."

Additionally, **Rule 3(b) of the General Rules for Interpretation (GRI)** states:

"Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to Rule 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable."

14. Applying the above, the **'Alesea Reel Tracking Device'** is a composite device performing multiple functions. In terms of Note 3 to Section XVI and Rule 3(b) of the GRI, classification of such goods is determined by the component or function imparting essential character. I observe that the decisive criterion is therefore the dominant or principal function performed by the goods as a whole. Accordingly, the classification of the Alesea Reel Tracking Device must be determined with reference to the principal function that defines its essential character.

15. Examination of the product catalogue, written submissions, and additional submissions reveals that the subject goods are an IoT-enabled electronic device mounted on cable drums, integrating components such as GPS receiver, gyroscope, accelerometer, digital compass, thermometer, and modem. These collectively enable monitoring of cable consumption, shock detection, temperature tracking, and real-time data transmission.

16. A review of the catalogue and applicant's submissions shows that the commercial identity and primary purpose of the device is location tracking and geo-positioning of cable drums. Core features include:

- Tracking the location of cable drums in real-time
- Geo-fencing and asset localization
- Proof of delivery through location data
- Theft alerts based on unusual movement
- Smart routing and pickup optimization
- Global navigation and geo-tracking support

17. I observe that these features are fundamentally dependent on the GPS module, which determines latitude and longitude by receiving satellite signals—the foundation of the device's operation. The other components—gyroscope, accelerometer, thermometer, and modem—are ancillary, enhancing operational metrics and enabling data transmission. Specifically:

- The modem facilitates communication but does not define the device's character.
- The sensors provide supplementary operational data.
- None of these functions independently determines the commercial identity of the device.

18. Further, Communication is not the principal function of the subject goods as:

- The modem does not independently provide communication services.
- Transmission is incidental to the core objective.
- The device does not function as a general communication apparatus.

Without GPS-based positioning, the device cannot perform geo-fencing, track drum location, optimize routes, or provide proof of delivery. Conversely, without the modem, the device remains a GPS-based navigational apparatus. Therefore, the **essential and dominant function** is radio-based determination of geographic position.

19. All these features are fundamentally dependent upon the **Global Positioning System (GPS)** module. The GPS functionality enables determination of latitude and longitude by receiving radio signals from satellites, which is the bedrock of the device's operation. Without the GPS-based radio navigational capability, the device would not achieve its primary objective of tracking and locating cable drums across territories.

The other components — gyroscope, accelerometer, thermometer, and modem — are auxiliary and supportive in nature. They enhance the data profile (such as rotation, shock, or temperature) and facilitate transmission to the host platform. However:

- The modem merely enables communication of already determined data.
- The sensors provide supplementary operational metrics.
- None of these functions independently define the commercial character of the product.

20. The transmission module merely enables relay of information generated by the device's core system. Communication is thus a supporting feature rather than the defining function. Further, without GPS-based radio positioning:

- The device cannot perform geo-fencing,
- Cannot track drum location,
- Cannot provide route optimization,
- Cannot provide proof of delivery.

In contrast, if the communication modem were absent, the device would still remain a GPS-based navigational apparatus, though without remote transmission capability. Thus, the essential and dominant function of the device is **radio-based determination of geographical position**.

21. Accordingly, based on:

- The dominant purpose reflected in the product literature,
- The technical architecture of the device,
- The centrality of GPS-based positioning,

- Application of Section XVI Note 3 and GRI 1 and 3(b),
-

It is concluded that the principal function of the subject goods is clearly the **radio-based determination and tracking of geographical position.** The principal function of the subject goods is that of goods falling under Heading 8526 that covers: Radar apparatus, radio navigational aid apparatus and radio remote control apparatus. Subheading 8526 91 specifically covers: Radio navigational aid apparatus.

The relevant headings are also produced below for reference:

HS Code	**Description**
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus
8526 10	- Radar apparatus
8526 10 00	- Radar apparatus (full code in many systems)
8526 91	- Radio navigational aid apparatus
8526 91 10	- Direction measuring equipment (e.g., compasses, etc., in some tariffs)
8526 91 90	**- Other radio navigational aid apparatus**
8526 92	- Radio remote control apparatus
8526 92 00	- Radio remote control apparatus (full code)

The subject device receives satellite radio signals to determine geographic position and enables navigation-based asset tracking. Therefore, it squarely answers to the sub heading description of **radio navigational aid apparatus**. Subject good 'Alesea Reel Tracking Device' not having specific tariff entry is merit classification under tariff entry **8526 91 90- as Other radio navigational aid apparatus.**

22. I observe that the conclusion that the subject goods merit classification under Heading 8526, based on their principal function, is supported by settled judicial precedents interpreting the General Rules for Interpretation and Section XVI Note 3.

22.1 In **Commissioner of Customs v. Maestro Motors Ltd. 2004 (174) E.L.T. 289 (S.C.),** the Hon'ble Supreme Court held that where various components together constitute a complete article, classification must be determined on the basis of the **essential character of the goods** as a whole. Similarly, in **Union of India v. Tarachand Gupta & Bros.**, reported in **1983 (13) E.L.T. 1456 (S.C.),** the Apex Court held that goods imported in disassembled or composite form are to be classified according to the **essential character of the complete article**, and not by examining individual components separately. These decisions thus establish that, for classification purposes, the

essential character of the goods as a whole is the determining factor.

22.2 Further, in **Annapurna Carbon Industries Co. v. State of Andhra Pradesh**, the Hon'ble Supreme Court held that **the functional utility and dominant use of a product must guide classification**, and that a product cannot be classified based on a subsidiary or incidental feature when its primary character is clearly identifiable.

Thereby, applying the ratio of the above decisions to the present case, although the subject good i.e Alesea Reel Tracking Device incorporates a modem for wireless transmission of data, such transmission is only incidental and supportive in nature. The dominant and commercially identifiable function of the device remains **GPS-based geo-positioning and navigational tracking of cable drums**. Further, as evident from the product catalogue and the submissions of the applicant, the primary focus of the device is **theft prevention**, which fundamentally depends upon accurate location tracking. Accordingly, in terms of **Section XVI Note 3 and Rules 1 and 3(b) of the GRI**, as well as the settled judicial principles, classification of the subject goods under **Heading 8526** is legally justified.

23. I observe there are International precedents for classification of similar goods under CTH 8526:

23.1 U.S. **CBP Rulings Supporting Classification under Heading 8526** (Brief)-The classification of GPS-based tracking devices under Heading 8526 (Radio Navigational Aid Apparatus) has been consistently upheld by the U.S. Customs and Border Protection (CBP) in several rulings involving similar multifunctional tracking devices.

23.2 In **HQ H312223** (9 November 2021), CBP reconsidered earlier classifications of telematics and fleet tracking devices containing GPS receivers and cellular communication modules. CBP held that where the device must determine its geographic position through GPS in order to perform its intended tracking function, the GPS receiver imparts the principal function. Accordingly, such devices were classified under HTSUS 8526.91.00 as radio navigational aid apparatus.

23.3 Similarly, in **NY N266335** (16 July 2015), CBP classified a GPS tracking device for luggage under Heading 8526, holding that the essential character of the device was derived from its GPS-based location determination capability, notwithstanding the presence of wireless transmission features.

23.4 In **NY N168766**, personal and vehicle GPS tracking devices incorporating GSM/GPRS communication modules were also classified under 8526.91.00, with CBP applying the principal function test and determining that wireless transmission was ancillary to the navigational function.

23.5 Further, in Customs Bulletin and Decisions, Vol. 58, No. 23 (12 June 2024), CBP reviewed GPS asset tracking devices such as SPOT TRACE and SmartOne and reaffirmed that when a device must first determine its position through satellite radio signals before transmitting data, the GPS functionality governs classification under Heading 8526.

23.6 In view of above, I observe that these rulings consistently establish the following principle:

- Where a device integrates GPS and communication modules,
- And the device cannot fulfil its intended purpose without determining geographic location,
- The GPS-based radio navigational function imparts the principal character,
- And classification under **Heading 8526** is appropriate rather than under Heading 8517.

The above U.S. rulings provide persuasive comparative support for classifying the Alesea Reel Tracking Device under CTH 8526 91 00 as a other radio navigational aid apparatus, since its core function is GPS-based geo-positioning and asset tracking, while data transmission remains ancillary and can be regarded as additional feature.

24. In view of the above facts and circumstances of the case, I reach to conclusion that:

24.1 The subject goods i.e **"Alesea Reel Tracking Device"** merit classification under Tariff Heading 8526, subheading 852691 more specifically under Tariff item- 8526 91 90 as "other radio navigational aid apparatus", of the Customs Tariff Act, 1975.

I rule accordingly.

9/3/26

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

F. No. CAAR/CUS/APPL/196/2025-29-O/o Commr-CAAR-Mumbai Dated:09.03.2026

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

1. M/s. Gurmat Impex & Shipping Services
R.No. 315, 3rd Flr.,C-Wing, Antop, Hill,Warehouse
Complex, Vit College Contact No: 65012880, Road, Wadalae,
Mumbai, Maharashtra, 400037.
(Email: gurmat.impex@gmail.com)

2. The Commissioner of Customs, Ns-V,
Mumbai Customs Zone II, Jawahar Lal Nehru Custom House,
Nhava Sheva, Dist.- Raigad, Maharashtra- 400707.
(Email: commr-ns5@gov.in)

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

4. The Pr. Chief Commissioner of Customs,
New Custom House, Mumbai Zone-I,
Ballard Estates, Mumbai -400001
Email: ccu-cusmum1@nic.in

5. The Commissioner (Legal), CBIC Offices,
Legal/CX.8A, Cell, 5th floor, Hudco Vishala Building,
C-Wing, Bhikaji Cama Place, R. K. Puram, New Delhi – 110066.
Email: commr.legal-cbec@nic.in

6. The Member (Customs), Central Boards of Indirect Taxes & Customs,
North Block, New Delhi-110001.
Email: mem.cus-cbec@nic.in

7. The Webmaster, Central Boards of Indirect Taxes & Customs.
Email: webmaster.cbec@icegate.gov.in, webmaster.cbic@icegate.gov.in

8. Guard file.

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

सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण, मुंबई
Customs Authority For Advance Rulings, Mumbai