



सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण

Customs Authority for Advance Rulings

नवीन सीमाशुल्क भवन, बेलाई इस्टेट, मुंबई - ४००००९

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अमृत महोत्सव

F.No. CAAR/CUS/APPL/219/2025 - O/o Commr-CAAR-Mumbai दिनांक/Date : 17.03.2026

Original File No. CAAR/CUS/APPL/125 & 135 /2025 - O/o Commr-CAAR-Mumbai

DIN: 202603770S0000333D7A

Order No. & date	CAAR/Mum/ARC/49/2025-26 dated 17.03.2025
Issued by	Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	Skoda Auto Volkswagen India Private Limited, E1, MIDC Industrial Area (Phase III) Village Nigoje, Mhalunge Kharabwadi, Tal: Khed Chakan, Pune 410501. Email: bhushan.kulkarni@skoda-vw.co. in
Concerned Commissionerate	1. The Commissioner of Customs (NS-V), JNCH, Tal- Uran, District, Raigad, Nhava Sheva, Maharashtra – 400 707. 2. The Commissioner of Customs (Import), Air Cargo Complex, Sahar, Andheri East, Mumbai – 400099.

ध्यान दीजिए/ N.B.:

1. 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.

2. 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.

3. धारा 28-I के तहत प्राधिकरण द्वारा सुनाया गया अग्रिम विनिर्णय पाँच 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 five 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.

4. जहाँ 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*.



ORDER

Skoda Auto Volkswagen India Private Limited having IE Code 0307019390, (hereinafter referred to as 'the applicant') filed an application in Form CAAR-1 on 16.06.2025 for seeking an advance ruling under section 28-H of the Customs Act 1962 before the Customs Authority for Advance Rulings, Mumbai (CAAR, in short). The applicant sought advance ruling on the issue of classification of parts and components, sub-parts and sub-assemblies of electrically operated vehicle under their respective heading/sub-headings or under CTH 8703.

2. An order was issued by this authority on 19.11.2025 refraining to pass the ruling in as much a case of the applicant was already pending before Hon'ble Bombay High Court on the similar/identical issue of classification. Now, the applicant vide application dated 23.12.2025, under regulation 21 and 22 of CAAR Regulations, 2021 has applied for modification and/or rectification of the Advance Ruling Order No. CAAR/Mum/ARC/22&23/2025-26 dated 19.11.2025

3. The applicant has submitted that the subject goods mentioned in the application dated 16.06.2025 are different from the goods mentioned in the said WP no. 2051 of 2025. The WP was filed against a SCN covering import of parts and components for manufacturing of IEC vehicles whereas the subject goods in the present application are parts and components of BEV. The Applicant is proposing to assemble and manufacture three critical parts, in-house, namely (a) brake system, (b) front and rear axle, and (c) suspension system, at the CSN plant. Such parts are proposed to be assembled by way of:

- i). importing various sub-parts/ sub-components/ sub-assemblies,
- ii). domestically sourcing parts and components/ sub-parts viz. suspension spring front, suspension protective cap, suspension protective cover, stabilizer rear, brake pipes front and rear (left & right), etc. in India; and
- iii). undertaking assembling and manufacturing activities.

4. Details of various sub-parts/ sub-components proposed to be imported as well as locally procured to assemble and manufacture the aforesaid three critical parts are briefly tabulated hereunder, for ease of reference:

TABLE-A

Parts	Proposed sub-parts to be Imported	Proposed sub-parts to be locally procured
Brake System	Brake disk, brake caliper, brake oil lines, ESP aggregate, brake booster, brake pedal, miscellaneous wires, etc.	Brake pipe wheel front left, brake pipe wheel front right, brake pipe TRS rear left, brake pipe TRS rear right, brake pipe wheel rear left, brake pipe rear right
Front and rear axle	Subframe, swivel bearing assembly, damper, speed sensor, stabilizer, coupling rod, track control link, turnbuckles, headlight range control sensor, steering system, ZSB e-Machine, spring seats, etc.	Stabilizer rear
Suspension system	Spring suspension: Shock absorber, protective Caps, Shock mounts, suspension front spring, rear spring cover, Spring plate, air suspension: air spring module, compressor, suction pipe, drive shaft etc.	Spring suspension BEV: Suspension spring front, suspension protective cap, suspension protective cover,



5. Personal hearing in the matter was conducted on 24.02.2026 wherein the authorized representative of the applicant Shri Rohit Jain-Advocate and other representatives appeared for personal hearing in the matter on behalf of the applicant. They reiterated the contention filed with the original application and submitted to seek ruling on the specific question that whether (a) The parts and components to be imported would be classified under respective heading/sub-heading of the Customs Tariff Act, 1975 or as an Electrically operated vehicle under CTH 8703, and (b) In case the subject imported goods are classified under CTH 8703 what will be the concessional rate of duty as per sr. no. 526A of the notification no. 50/2017-Customs dated 30.06.2017. They submitted that the matter is beyond the statutory mandate of Section 28-I(2) of the Customs Act, 1962 and merits re-consideration.

5.1 Nobody appeared on behalf of the Department for hearing.

6. I have gone through the facts and circumstances of the case, record of personal hearing and provisions of statutes. All the facts/submissions have already been considered by this authority and after due consideration, order has been issued. However, the applicant has requested for modification/rectification of the said order matter reinstated. In this regard, after careful consideration of the facts/submission, this authority has again observed that an appeal vide WP© No. 2051 of 2025 is pending before Hon'ble Bombay High Court in applicant's own case in a similar matter regarding classification of parts/components/assemblies/sub-assemblies/accessories as completely knocked down (CKD) kits of motor vehicle in unassembled form.

7. In this regard, the relevant excerpts of subsection (2) of section 28-I of Customs Act, 1962 are reproduced below:

“Section 28-I. Procedure on receipt of application. — (1) *On receipt of an application, the Authority shall cause a copy thereof to be forwarded to the Principal Commissioner of Customs or Commissioner of Customs and, if necessary, call upon him to furnish the relevant records:*

Provided that where any records have been called for by the Authority in any case, such records shall, as soon as possible, be returned to the [Principal Commissioner of Customs or Commissioner of Customs.

(2) The Authority may, after examining the application and the records called for, by order, either allow or reject the application:

Provided that the Authority shall not allow the application where the question raised in the application is -

(a) already pending in the applicant's case before any officer of customs, the Appellate Tribunal or any Court;

(b) the same as in a matter already decided by the Appellate Tribunal or any Court:

Provided further that no application shall be rejected under this sub-section unless an opportunity has been given to the applicant of being heard:



Provided also that where the application is rejected, reasons for such rejection shall be given in the order."

8. In view of the forgoing facts and records of the case, legal provisions, I reaffirm that the question raised in this very application on the similar/identical matter is pending before Hon'ble Bombay High Court. Accordingly, considering the provisions of Section 28-I, sub-section (2), proviso (a) of Customs Act, 1962 and binding judicial discipline, ruling cannot be pronounced.

9. I refrain from passing an Advance Ruling in the case. The application seeking modification in the earlier order dated 19.11.2025 is non-maintainable and is disposed of accordingly.



P.K. Rameshwaram
19/3/26

(Prabhat K. Rameshwaram)

Customs Authority for Advance Rulings, Mumbai

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

1. Skoda Auto Volkswagen India Private Limited,
El, MIDC Industrial Area (Phase III) Village Nigoje,
Mhalunge Kharabwadi, Tal: Khed Chakan, Pune 410501.
Email: bhushan.kulkarni@skoda-vw.co.in
2. The Commissioner of Customs (NS-V), JNCH,
Tal- Uran, District, Raigad, Nhava Sheva,
Maharashtra – 400 707.
3. The Commissioner of Customs (Import),
Air Cargo Complex, Sahar, Andheri East, Mumbai – 400099.
4. The Customs Authority for Advance Rulings,
First Floor, Wing No. 6, West Block-8,
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Email: cus-advrulings.del@gov.in
5. The Principal Chief Commissioner of Customs, Mumbai Customs Zone-I, Ballard Estate,
Mumbai -400001. Email: ccu-cusmum1@nic.in
6. The Commissioner (Legal), CBIC Offices,
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9. Guard file.



(Vivek Dwivedi)

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

