



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



F.No. CAAR/CUS/APPL/122/2025 - O/o Commr-CAAR-Mumbai

दिनांक/Date :10.09.2025

Order No. & date	CAAR/Mum/ARC/20/2025-26 dated 10.09.2025
Issued by	Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	M/s. Unibourne Food Ingredients LLP 308, 3 rd Floor, Neelkanth Corporate Park, Kirol Road, Vidhyavihar West, Mumbai - 400086 Email – account3@unibourne.in
Concerned Commissionerate	The Principal Commissioner of Customs, Port User Building, Mundra Port, Mundra, Kutch Gujarat -370421. Email- commr-cusmundra@nic.in

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 28I of the Customs Act, 1962 is granted to the concerned free of charge.
- बोर्ड द्वारा प्राधिकृत कोई भी अधिकारी, अधिसूचना द्वारा या आवेदक प्राधिकरण द्वारा पारित किसी भी निर्णय या आदेश के खिलाफ ऐसे निर्णय या आदेश के संचार की तारीख से 60 दिनों के भीतर क्षेत्राधिकार उच्च न्यायालय में अपील दायर कर सकता है।
Any officer authorised by the Board, by notification or the applicant may file an appeal before the Jurisdictional High Court of **concerned jurisdiction** against any ruling or order passed by the Authority, within 60 days from the date of the communication of such ruling or order.
- प्रधान आयुक्त या आयुक्त धारा 28KA की उप-धारा (1) के संदर्भ में अग्रिम निर्णय के खिलाफ अपील दायर करने के लिए अधिकृत होंगे।
The Principal Commissioner or Commissioner shall be authorised to file appeal against the advance ruling in terms of sub-section (1) of section 28KA.
- 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*.



Brief Facts

1. M/s. Unibourne Food Ingredients LLP (IEC No. AAUFU2777J) (hereinafter referred as "The Applicant") filed an application for advance ruling in the Office of Secretary, Customs Authority for Advance Ruling, Mumbai. The said application was received in the secretariat of the CAAR, Mumbai on 11.06.2025, along with its enclosures in terms of Section 28H (I) of the Customs Act, 1962 (hereinafter referred to as 'the Act'). The applicant is seeking advance ruling on the issue of applicability of Notification No. 46/2011-cus dated 01.06.2011 (as amended) for their proposed import of Shelled Walnuts (CTH 08023200) from the Mundra Port.
2. A personal hearing in the matter was scheduled for 09.09.2025. However, the applicant vide their email dated 08.09.2025 have requested the withdrawal of their application filed in relation to the applicability of Notification No. 46/2011-cus dated 01.06.2011 (as amended) for their proposed import of Shelled Walnuts (CTH 08023200).
3. In this regard, Regulation No. 20 of the Customs Authority for Advance Ruling Regulations, 2021 (as amended vide Notification No. 63/2022-Cus (NT) dated 20.07.2022 w.e.f. 25.07.2022) is reproduced for ready reference:

"Withdrawal of application" – The applicant may withdraw his application at any time before an advance ruling is pronounced."

ORDER

4. In the instant case, Advance Ruling is not yet pronounced. Considering the foregoing facts on the record and in exercise of the powers vested in me vide Regulation 20 of the Customs Authority for Advance Ruling Regulations, 2021, I hereby grant leave for withdrawal of the said application for advance ruling on the request of the applicant.
5. Application disposed as withdrawn.

Prabhat K. Rameshwaram
10/9/25

(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. M/s. Unibourne Food Ingredients LLP
308, 3rd Floor, Neelkanth Corporate Park, Kirol Road, Vidhyavihar West, Mumbai - 400086
Email – account3@unibourne.in
2. The Principal Commissioner of Customs,
Port User Building, Mundra Port, Mundra, Kutch, Gujarat -370421.
Email- commr-cusmundra@nic.in
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
4. The Chief Commissioner of Customs, Mumbai Customs Zone-I, Ballard Estate,
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: anishgupta.irs@gov.in, commr.legal-cbec@nic.in
6. The Member (Customs), Central Boards of Indirect Taxes & Customs, North Block, New
Delhi-110001. Email: mum.cus-cbec@nic.in
7. The Webmaster, Central Boards of Indirect Taxes & Customs.
Email: webmaster.cbec@icegate.gov.in
8. Guard file.



(Vivek Dwivedi)

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

