
	<p style="text-align: center;">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</p>	
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F.No. CAAR/CUS/APPL/92/2025 - O/o Commr-CAAR-Mumbai

दिनांक/Date :06.08.2025

Order No. & date	CAAR/Mum/ARC/19/2025-26 dated 06.08.2025
Issued by	Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	Shiftt and Protect Private Limited Door No. 9/8 (New No. 17/8), Plot No. 6, 1 st Floor, Red Cross Road (Montieth Road), Egmore, Chennai – 600 008 Email- shifttprotects@gmail.com
Concerned Commissionerate	The Commissioner of Customs, Custom House, New Harbour Estate, Tuticorin-628004 Email: commr-custuticorin@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 वा 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*.



ORDER

1. Shiftt and Protect Private Limited bearing IE Code AAICR7173C, (hereinafter referred to as 'the applicant') filed an application in Form CAAR-1 on 02.05.2025 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 is seeking advance ruling on the issue of classification of "Supari which are processed and Diamond Cut Areca Nuts and flavoured by applying essences " for import through the port of Tuticorin.

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

"(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 59[***] 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) same as in a matter decided already by the Appellate Tribunal or any Court:"

3. Further, relevant excerpts of subsection (6) of Section 28I of the Customs Act, 1962 are reproduced below:

"(6) The Authority shall pronounce its advance ruling in writing within ⁵ [three months] of the receipt of application."

4. It is pertinent to mention that a ruling passed by this authority in a similar matter in the case of M/s Bag Industries is pending before Hon'ble Delhi High Court and operation of the said ruling has been stayed by the order dated 23.09.2024.

5. Personal hearing in the matter was conducted through virtual mode on 04.08.2025 wherein the authorized representative of the applicant Shri. S. Murugappan, Advocate, attended the personal hearing in online mode. He reiterated the submissions made by the applicant that the subject goods i.e. "Betelnut Preparation called Supari", which is prepared through: - "Product Line Design → Heating → Cutting → Spray of Essence and mixing with mint" merit classification under CTI 21069030 of the Customs Tariff Act, 1975. During the Personal Hearing, it has been informed to the learned Advocate that the issue involved in matter is stayed by the Hon'ble High Court in the case of M/s Bag Industries and in terms of provisions of Section 28I (2) of the Customs Act, 1962 and in terms of judicial discipline, the ruling cannot be issued as the matter is sub-judice.

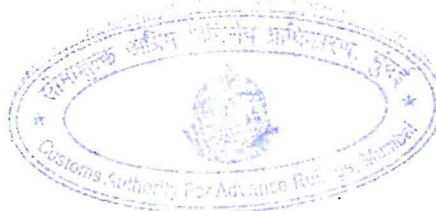
6. In view of the forgoing facts and records of the case, I am of the view that since the question raised in this very application on the similar/identical matter is pending before Hon'ble Delhi High Court and the operation of the ruling passed by this authority has been stayed by the Order dated 23.09.2024, fresh ruling cannot be issued. Accordingly, considering the provisions of Section 28-I, sub-section (2) and Section 28I (6) of Customs Act, 1962 and binding judicial discipline, I decide to refrain from passing any ruling in the instant case. However, the applicant will have liberty to approach this authority after the matter is finally decided by Hon'ble Court and the applicant so desire.

7. I refrain from passing the ruling and the application is disposed of accordingly.

Prabhat K. Rameshwaram
6/8/25

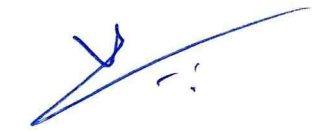
(Prabhat K. Rameshwaram)

Customs Authority for Advance Rulings, Mumbai



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

1. Shift and Protect Private Limited
Door No. 9/8 (New No. 17/8), Plot No. 6, 1st Floor, Red Cross Road (Montieth Road),
Egmore, Chennai – 600 008
Email- shiftprotects@gmail.com
2. The Commissioner of Customs,
Custom House, New Harbour Estate, Tuticorin-628004
Email: commr-custuticorin@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 Principal 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: mem.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



