
	<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/118/2025-26 - O/o Commr-CAAR-Mumbai दिनांक/Date: 15.09.2025

Ruling No. & date	CAAR/Mum/ARC/71/2025-26 dated
Issued by	Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	R.K. International, 801, Supreme Headquarters, F.P. No. 417 CTS No. F/443A, Jn of 14 th Road & 33 rd Road Corner, Bandra West, Mumbai 400 050 Email: rishabhkakkad05@gmail.com
Concerned Commissionerate	The Principal Commissioner of Customs, JNCH, Nhava Sheva, Tal: Uran Distt: Raigad Maharashtra-400707. (Email: commr-ns1@gov.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 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*.



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 05.06.2025 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 EZ 330" 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 EZ 330 from its supplier/manufacturer Zhongce Rubber Group Co. Ltd., China, through the port of JNCH, Nhava Sheva. The tyres are of the brands Chaoyang/Goodride 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 EZ 330 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 and tippers 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. 216-CE dated 22.05.2025 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 EZ 330" 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) ELT 345 (SC)] and *Salora International Ltd. v. CCE* [(2012) 9 SCC 667], where the Supreme Court held that titles of sections or chapters are only for reference, and that classification must be decided according to heading terms and notes.



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 EZ 330 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 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 Further, in their additional submissions, the applicant requested the inclusion of three additional tyre patterns—alongside the previously applied pattern *EZ 330* 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 *Chaoyang / Goodride*, with the specifications and sizes detailed below:

(i) Product Code CB919

- 10.00R20, Load Index 149/146, Speed Index F
- 11.00R20, Load Index 152/149, Speed Index F

(ii) Product Code CB905

- 10.00R20, Load Index 149/146, Speed Index D



- 11.00R20, Load Index 152/149, Speed Index D

(iii) Product Code CB332

- 10.00R20, Load Index 149/146, Speed Index D
- 11.00R20, Load Index 152/149, Speed Index D

2.12 The applicant submitted Certificates Ref. Nos. 229-CE, 230-CE, and 231-CE, all dated 02.09.2025, issued by M/s Sharani Associates, Chartered Engineers, confirming that the tyres manufactured by Zhongce Rubber Group Co. Ltd., China, conform to the specifications mentioned and are classified as Off-the-Road (OTR) tyres, primarily intended for agricultural, mining, and related off-road applications.

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 EZ 330, CB919, CB905, and CB332” 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. Details of Hearing

A personal hearing in the matter was held on 13.08.2025 at 01:15 PM. Shri Satish Kakkad, Manager and Shri Rishabh Kakkad, Proprietor, representing the applicant, appeared for the hearing in the matter. They reiterated the contentions filed with the application. They contended that the subject goods are new off road mining category rubber tyres pattern EZ 330, CB 332, CB 919, CB 905 and similar. That these are special treaded compound tyres suitable for rugged off road condition and low speed mining service and are mainly used in dumper, tipper vehicles, etc. They have also provided a copy of certified Chartered Engineer copy in this regard. They in support of their claim also provided a comparison chart differentiating the Truck and Bus Radial Tyre (TBR) and Off the road (OTR) Tyres. They contended that the subject goods merit classification under 4011 8000. They also relied upon GRI-1, 3(a) and HSN explanatory Note of Chapter heading 4011. They also relied upon case law in the matter of M/s The Tyre Mark vs CC Bangalore, CESTAT (Bangalore).

Nobody appeared for the personal hearing from the department side.

4. DISCUSSION AND FINDINGS

4.1 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 made with 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.

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



(i) **EZ 330**

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

(ii) **CB919**

- 10.00R20, Load Index 149/146, Speed Index F
- 11.00R20, Load Index 152/149, Speed Index F

(iii) **CB905**

- 10.00R20, Load Index 149/146, Speed Index D
- 11.00R20, Load Index 152/149, Speed Index D

(iv) **CB332**

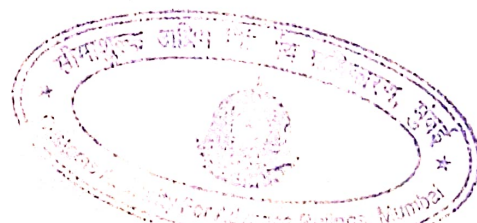
- 10.00R20, Load Index 149/146, Speed Index D
- 11.00R20, Load Index 152/149, Speed Index D

These tyres, marketed under the brand names *Chaoyang / Goodride*, 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.

4.3 The applicant, has sought an advance ruling on the classification of the above mentioned (para 4.2) new off-the-road (OTR) mining tyres, to be imported from Zhongce Rubber Group Co. Ltd., China, through JNCH, Nhava Sheva. The tyres, of the brands Chaoyang/Goodride, 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.

4.4 The product under consideration consists of new off-the-road (OTR) pneumatic rubber tyres as detailed in para 4.2. These tyres possess distinctive technical features that clearly differentiate them from conventional Truck and Bus Radial (TBR) tyres. Notably:

- They are designed with a substantially higher tread depth of 23–25 mm, compared to the typical 14–18 mm of highway tyres, ensuring superior service life in rugged off-road conditions.



- Their Speed Index “D” (65 km/h) is considerably lower than that of standard highway radial tyres (commonly “J” and above, i.e., 100 km/h or more), underscoring their exclusive suitability for off-road, low-speed applications.
- They carry very high load indices (149–152), corresponding to load-bearing capacities in excess of 3,200–3,500 kg per tyre, consistent with the requirements of mining and construction vehicles.
- The reinforced bar-lug tread design ensures exceptional traction, flotation, and durability in harsh terrain.

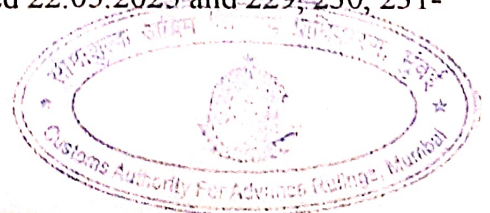
4.5 Structurally, these tyres incorporate deep and wide tread blocks manufactured from specially formulated, cut- and chip-resistant rubber compounds, which enhance durability against sharp-edged rocks, abrasive surfaces, and the extreme conditions encountered in mining operations. Their robust carcass construction and reinforced sidewalls provide greater stability and resistance against sidewall punctures, chunking, and impact failures under heavy payload conditions. These features mark a clear departure from the characteristics of standard TBR tyres designed for highway use.

4.6 The combination of high load capacity and restricted speed capability confirms that these tyres are not intended for sustained high-speed highway transport, but rather for use in low-speed, high-load environments such as dumpers, tippers, and other specialized off-road vehicles engaged in mining and large-scale construction activities.

4.7 Furthermore, the manufacturer’s technical catalogue (submitted with the application) explicitly categorizes the subject series, as detailed in para 4.2, under tyres for mining and off-road usage, highlighting their suitability for rugged terrain where traction, flotation, resistance to wear, and performance under hostile operating conditions are paramount.

4.8 In view of these structural and functional attributes, the tyres proposed to be imported exhibit all the essential characteristics of new off-the-road (OTR) tyres specifically designed for mining applications, thereby justifying their classification under HS Code 4011 80 00 of the First Schedule to the Customs Tariff Act, 1975.

4.9 Rule 1 of the General Rules for Interpretation (GRI) mandates that classification is to be determined according to the terms of the headings and relevant Section or Chapter Notes. Heading 4011 expressly covers “New pneumatic tyres, of rubber,” and subheading 4011 80 00 specifically enumerates those “of a kind used on construction, mining or industrial handling vehicles and machines.” The Harmonized System Explanatory Notes (HSEN) to this subheading illustrate tyres with deep lugs, reinforced structure, and specialized compounds for construction and mining machinery, all of which are consistent with the physical and functional attributes of the tyres of pattern codes CB919, CB905, and CB332, EZ 330. Furthermore, the World Customs Organization (WCO) has clarified through its Classification Opinions and Explanatory Notes that OTR tyres are to be distinguished from standard road-going lorry or bus tyres (falling under subheading 4011 20) by their design intent, construction, and dominant usage, particularly where they are tailored for off-highway vehicles engaged in mining or construction. In this case, the Chartered Engineer empanelled under JNCH Public Notice No. 87/2024-25 has certified vide Certificate Ref. No. 216-CE dated 22.05.2025 and 229, 230, 231-



CE dated 02.09.2025, that the goods are of OTR nature and are predominantly intended for mining and off-road use, corroborating the manufacturer's technical literature.

4.10 By applying GRI 3(a), which provides that the heading with the most specific description shall prevail over more general ones, it is evident that subheading 4011 80 00, which precisely describes tyres for mining and construction vehicles, offers a more specific classification than subheading 4011 20 covering tyres for buses or lorries.

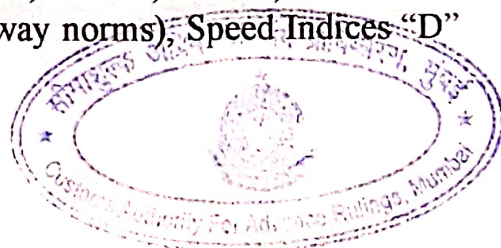
4.11 Accordingly, considering the design, construction, performance characteristics, manufacturer's technical documentation, Chartered Engineer's certification, HSN Explanatory Notes, WCO instructions, and binding interpretative rules, the of pattern codes EZ 330, CB919, CB905, and CB332 tyres of the stated specifications merit classification under Heading 4011, more specifically under subheading 4011 80 00 as "new pneumatic tyres, of rubber, of a kind used on construction, mining or industrial handling vehicles and machines", rather than under subheading 4011 20 which is limited to tyres for buses or lorries.

4.12 Having examined the statutory framework, relevant circulars, explanatory notes, and judicial precedents, I find that the subject goods—new pneumatic rubber tyres of tread patterns **EZ-330, CB919, CB905, and CB332**—fall squarely within the category of **Off-the-Road (OTR) mining tyres** envisaged under Heading 4011 of the Customs Tariff Act, 1975. The specifications of these tyres are as follows: **EZ-330** – 10.00R20 (Load Index 149/146, Speed Index D) and 11.00R20 (Load Index 152/149, Speed Index D); **CB919** – 10.00R20 (Load Index 149/146, Speed Index F) and 11.00R20 (Load Index 152/149, Speed Index F); **CB905** – 10.00R20 (Load Index 149/146, Speed Index D) and 11.00R20 (Load Index 152/149, Speed Index D); and **CB332** – 10.00R20 (Load Index 149/146, Speed Index D) and 11.00R20 (Load Index 152/149, Speed Index D).

4.13 CBIC Circular No. 24/81, dated 1-3-1981, in para 4.3, explicitly described OTR tyres as those designed for dumpers, graders, bulldozers, scrapers, loaders, excavators, and similar mining/earthmoving machinery, typically of large sizes (12.00-24 and above), with extra heavy bar/block tread, cut-resistant compounds, and construction tailored for rocky and abrasive conditions. Although predating the HSN-based tariff, this circular continues to be treated by courts as persuasive guidance in identifying the essential attributes of OTR tyres. Following the introduction of the HSN-based tariff in 1986, the Board issued Circular No. 21/90-CX.3, dated 17-4-1990, which clarified that the decisive criterion for classification of tyres is their **design and intended end-use**, and that tyres manufactured for dumpers, loaders, scrapers, and mining machinery fall under the dedicated OTR sub-headings of Heading 40.11.

4.14 This principle has been consistently upheld by judicial fora, including in *Ceat Ltd. v. CCE* [2001 (127) E.L.T. 401 (Tri.-Mumbai)] and *Kerala Agro Machinery Corp. Ltd. v. CCE* [1993 (68) E.L.T. 52 (Tri.)], where the Tribunal not only cited para 4.3 of Circular 24/81 but also applied the 1990 clarification to hold that tyres with **deep block treads, high load indices, and cut-resistant construction**, intended for off-road vehicles, merit classification as OTR tyres. The HSN Explanatory Notes to Heading 40.11 and the WCO Classification Opinions confirm that tyres "of a kind used on dumpers designed for off-the-road use" are included within sub-heading 4011.80, and identify deep tread, reinforced carcass, heavy load capacity, and low speed indices as defining attributes of OTR tyres.

4.15 The subject tyres satisfy these criteria in full. The **EZ-330, CB919, CB905, and CB332** tyres possess tread depths of 23.5–24.5 mm (well above highway norms), Speed Indices "D"



or "F" (65–80 km/h), Load Indices ranging from 149 to 152 (corresponding to more than 3,200–3,500 kg per tyre), block-type bar-lug tread patterns, and reinforced sidewalls with cut- and abrasion-resistant compounds, all of which are technical hallmarks of tyres designed for dumpers and mining vehicles. The manufacturer's technical catalogue and the Chartered Engineer's certification corroborate that these tyres are intended exclusively for **mining and off-highway service**, and not for sustained road use.

4.16 In the present case, the tyres have been certified by an empanelled Chartered Engineer as Off-the-Road (OTR) tyres, incorporating tread patterns, carcass construction, and specialised rubber compounds that are specifically engineered for mining applications. These attributes squarely correspond to the statutory description under subheading 4011 80 00. When examined in light of CBIC Circular No. 24/81, Circular No. 21/90, judicial precedents, the HSN Explanatory Notes, and WCO classification guidance, the classification of the subject goods is unambiguous.

4.17 Applying General Rule of Interpretation 1 (GIR 1)—which requires that classification be determined according to the terms of the headings and any relevant Section or Chapter Notes—read together with Rule 3(a), which accords priority to the most specific description, it is evident that the subject tyres fall appropriately under HS Code 4011 80 00, covering tyres of a kind used on mining and off-the-road vehicles. Conversely, classification under subheading 4011 20, which is restricted to tyres of a kind used on buses or lorries, stands excluded, as the technical design, functional attributes, and intended application of the said tyres are inconsistent with that category.

4.18 In view of the foregoing discussion, and upon due consideration of the technical specifications, manufacturer's catalogue, Chartered Engineer's certification, relevant CBIC circulars, judicial pronouncements, HSN Explanatory Notes, and WCO guidance, I find that the subject goods, namely new **off-the-road (OTR) mining tyres** of the brands *Chaoyang/Goodride* proposed to be imported from China, exhibit the essential attributes of OTR tyres. The goods are manufactured in the following tread patterns and specifications:

- **EZ 330**: 10.00R20 (Load Index 149/146, Speed Index D) and 11.00R20 (Load Index 152/149, Speed Index D)
- **CB919**: 10.00R20 (Load Index 149/146, Speed Index F) and 11.00R20 (Load Index 152/149, Speed Index F)
- **CB905**: 10.00R20 (Load Index 149/146, Speed Index D) and 11.00R20 (Load Index 152/149, Speed Index D)
- **CB332**: 10.00R20 (Load Index 149/146, Speed Index D) and 11.00R20 (Load Index 152/149, Speed Index D)

These tyres are designed with block/bar-lug tread patterns, reinforced carcass and sidewalls, high load-bearing capacity, low speed indices, and cut- and abrasion-resistant compounds, all of which are technical hallmarks of tyres intended for mining and off-road applications rather than sustained highway use.

4.19 Applying the **General Rules for the Interpretation of the Import Tariff**, particularly Rule 1, read with Rule 3(a), the most specific and appropriate classification for these tyres is under **HS Code 4011 80 00** of the First Schedule to the Customs Tariff Act, 1975, which covers "*new pneumatic tyres, of rubber, of a kind used on construction, mining or industrial handling*"



vehicles and machines.” Accordingly, the goods are appropriately classifiable under subheading 4011 80 00.

5. In light of the aforementioned facts, observations, and discussion, I am of the considered view that the appropriate **eight-digit classification** for the subject new OTR mining tyres of tread patterns **EZ 330, CB919, CB905, and CB332** in the sizes and specifications given in para 4.18 above is **4011 80 00**.

6. I rule accordingly.

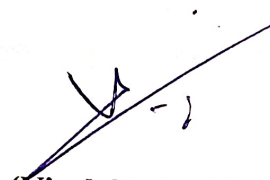
Prabhat K Rameshwaram
15/9/25

(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. R. K. International,
801, Supreme Headquarters,
F.P. No. 417 CTS No. F/443A,
Jn of 14th Road & 33rd Road Corner,
Bandra West, Mumbai 400 050
Email: rishabhkakkad05@gmail.com
2. The Principal Commissioner of Customs, JNCH,
Nhava Sheva, District Raigad 400 707
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

