
	<p style="text-align: center;"><u>सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण</u> 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/51/2025 - O/o Commr-CAAR-Mumbai

दिनांक/Date: 18.09.2025

Ruling No. & date	CAAR/Mum/ARC/78/2025-26 dated 18.09.2025
Issued by	Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	M/s. Blue Sky India Balloon Pvt. Ltd., Plot No.R-488, MIDC Rabale, TTC Industrial Area, Navi Mumbai-400701 Email- blueskyindiaballoon@gmail.com.
Concerned Commissionerate	The Commissioner of Customs (Imports), JNCH, Nhava Sheva, Uran, Raigad-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 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*.



Advance Ruling

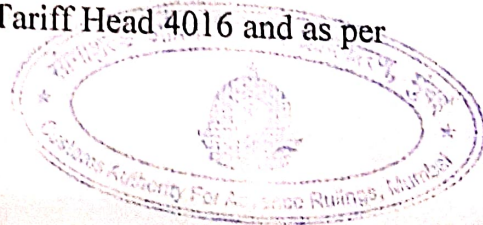
M/s. Blue Sky India Balloon Pvt. Ltd. having IEC No. AAGCB6634C and hereinafter referred to as 'the applicant', in short filed an application (CAAR-1) for advance ruling before the Customs Authority for Advance Rulings, Mumbai (CAAR in short). The said application was received in the secretariat of the CAAR, Mumbai on 03.03.2025 along with its enclosures in terms of Section 28H (1) of the Customs Act, 1962 (hereinafter referred to as the 'Act'). The applicant is seeking advance ruling on the classification of "balloons made from latex rubber for festive/party decoration" for imports through the port of JNCH, Nhava Sheva.

2. The applicant has submitted as follows in the present application:

- 2.1 Applicant M/S Blue Sky India Balloon Pvt. Ltd. having address at Plot No.R-488, MIDC Rabale, TTC Industrial Area, Navi Mumbai-400701 , proposes to import "BALLOONS MADE FROM LATEX RUBBER FOR FESTIVE/ PARTY DECORATIONS" from countries outside India. The goods will be described as "BALLOONS MADE FROM LATEX RUBBER FOR FESTIVE/ PARTY DECORATIONS" in the relevant documents for the purpose of imports.
- 2.2 The said Balloons are exclusively for the purpose of festive/ party decorations and are not for the use of children for playing or using it as a toy for any toy game.
- 2.3 The said Balloons are for the purpose of celebrating any occasion by decorating the place/ objects of celebration with these balloons. The said Balloons are made of vulcanised natural latex rubber, not containing any toxic material and are bio-degradable.
- 2.4 The imported cartons/ packages will bear the description "BALLOONS MADE FROM LATEX RUBBER FOR FESTIVE/ PARTY DECORATIONS" and after import, the applicant will sell the goods as such in India as per the directions, if any, for sale.
- 2.5 CLASSIFICATION AND APPLICABLE CUSTOMS DUTY:- Under the provisions of the Customs Tariff Act, 1975, as amended, the product "BALLOONS MADE FROM LATEX RUBBER FOR FESTIVE/ PARTY DECORATIONS" " of the above description, is not classified specifically under any of the Chapter Head/ Sub-Head. Upon perusal of the Customs tariff, it is seen that the subject goods may be classified under the following Customs Tariff Heads/ Sub-Heads :-

a) Customs Tariff Head 4016:-

The subject product is made of latex rubber as its major content and the articles of vulcanised (latex) rubber are classified under Chapter Tariff Head 4016 and as per



the Tariff Items mentioned under CTH 4016, the subject product may be classified under residuary item (Other Inflatable articles- Other) 4016 95 90 attracting BCD @ 20%.

b) Customs Tariff Head 9503 :-

Since the subject product is a "Balloon", it may be taken for a "playing balloon" (a toy) played by children and be classified under CTH 9503 as "Other Toys" and as per the Tariff Items mentioned under CTH 9503, the subject product may be classified under residuary item (Non-electronic) 9503 00 20 attracting BCD @ 70%.

It may be noted that CTH 950300 (-) has three sub-headings (--) under it, namely, Electronic (--) (95030010), Non electronic (--) (95030020) and Parts (--). There are two items under Parts (--), namely, "Of electronic toys" (---) (95030091) and "Others" ----) 95030099.

The subject product, even if considered as a Toy classifiable under CTH 9503, is not "Part" of any of the items mentioned in the CTH 9503 and if it is classified under 9503, it will fall under the category 95030020 (Non electronic) and not under category Parts (Others) 95030099.

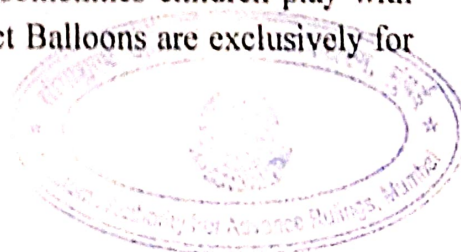
c) Customs Tariff Heading 9505 :- Since the subject product is for festive/ decorative purposes for celebrating festive occasions like Christmas, birthdays, wedding etc., it is classifiable as an article for Festive purposes and can be classified under residuary item (Other) (--) 95059090 attracting BCD @ 20%.

2.6 ANALYSIS OF THE ABOVE TARIFF ITEMS TO IDENTIFY THE CTH CLOSEST TO THE SUBJECT ITEM

2.6.1 As all of the above tariff headings to classify the subject item fall under the residuary items of the respective CTHs, the following submissions may kindly be considered to classify the subject item.

2.6.2 CTH 4016 can be considered only for the reason that the main raw material for making the subject item is Vulcanised (latex) rubber. However, the product to be imported, as such, does not find any place in the items enumerated in the Description of the heading of CTH 4016 whereas the description of the heading of CTH 9503 mentions the item "Toys" and the description of the heading of CTH 9505 mentions "Festive articles". Therefore, CTH 9503 and CTH 9505 are more specific to classify the subject product as compared to CTH 4016. In view of this, it will be more appropriate to classify the subject product under the residuary items of CTH 9503 or CTH 9505 rather than residuary items of CTH 4016.

2.6.3 Coming to the CTH 9503, it is submitted that sometimes children play with Balloons but as clarified in para 2.2 above, "The subject Balloons are exclusively for



the purpose of festive/ party decorations and are not for the use of children for playing or using it as a toy or for any toy game". Therefore, these Balloons cannot be considered as "Toys" only because there are other balloons with which the children play. Using any product for a purpose other than the intended use will not change the classification under which the product falls. Moreover, the subject product is not meant to be used by children as a toy and is meant exclusively for festive decoration purposes. As the subject product is not intended to be used as a Toy for children, even if it is classified under CTH 95030020 because it is a Balloon (not to be used as a Toy), the BIS requirement under The Toy (Quality Control) Order, 2020 will not be applicable as the said Order covers the "Toys" used by Children of 14 years or less for playing but the subject Balloons are not for children to play with and are exclusively for festive decoration purposes only.

In this connection, Policy Circular No. 95(RE-08)/2004-2009 Dated 16.06.2009 issued by DGFT., Min. of Commerce, Government of India (placed at Appendix-A) wherein the SAFETY ASPECTS clearly mention that the Products not included within the scope of ISO 8124 are as below :-

a).....

k) Holiday decorations that are primarily intended for ornamental purposes.

.....

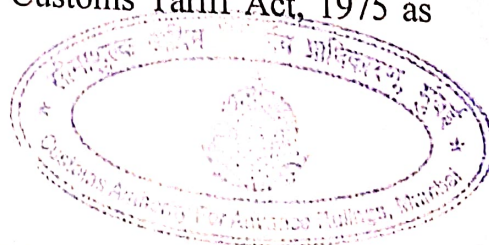
Thus, even if the subject item is classified under CTH 9503, the same are not covered within the scope of the standard under IS 9873 (Part -I) notified by Bureau of Indian Standards (BIS).

2.6.4 Regarding CTH 9505, it is submitted that description of the heading of CTH 9503 includes "Festive Articles" and the subject product is also a festive article meant for decoration purposes as already discussed. It cannot be disputed that the words "Festive Articles" include decorative items like Balloons also and the subject product is meant exclusively for decoration purposes only as already discussed. The subject product is for decoration purposes to celebrate festive occasions like Christmas, birthdays, anniversaries etc. Since, the subject product is neither a Toy nor intended to be used as a Toy, it is not proper to classify it as a Toy under the residuary CTH 95030020 and it is appropriately classifiable under the residuary item CTH 95059090.

2.6.5 In view of the above analysis, it may kindly be seen that the subject product is most appropriately classifiable under the CTH 95059090.

2.7 GENERAL RULES FOR THE INTERPRETATION OF THE FIRST SCHEDULE- IMPORT TARIFF

2.7.1 In order to classify the goods in the First Schedule- Import Tariff, certain principles have been laid down under section 2 of the Customs Tariff Act, 1975 as detailed below :-



GENERAL RULES FOR THE INTERPRETATION OF THIS SCHEDULE

Classification of goods in this Schedule shall be governed by the following principles:

1. 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 and, provided such headings or Notes do not otherwise require, according to the following provisions.
2.
 - 2(a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or, finished by virtue of this rule), presented unassembled or disassembled.
 - 2(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule 3.
3. When by application of rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
 - (a) the heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) 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 (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.
 - (c) when goods cannot be classified by reference to (a) or (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.



4. Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein:

(a) camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This rule does not, however, apply to containers which give the whole its essential character;

(b) subject to the provisions of (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision does not apply when such packing materials or packing containers are clearly suitable for repetitive use.

6. For legal purposes, the classification of goods in the sub-headings of a heading shall be determined according to the terms of those sub-headings and any related subheading Notes and, mutatis mutandis, to the above rules, on the understanding that only sub-headings at the same level are comparable. For the purposes of this rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

2.7.2 As per Rule 3(a) above, 'the heading which provides the most specific description shall be preferred to headings providing a more general description.' As discussed in para 2.6.2 above, descriptions in CTH 9503 and CTH 9505 are more specific to classify the subject product as compared to a general description in CTH 4016. In view of this, it will be more appropriate to classify the subject product under the residuary items of CTH 9503 or CTH 9505 rather than residuary items of CTH 4016.

2.7.3 Further, as per Rule 3(c), 'when goods cannot be classified by reference to (a) or (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.' As discussed in para 2.6.4 above, 'Since, the subject product is neither a Toy nor intended to be used as a Toy, it is not proper to classify it as a Toy under the residuary CTH 95030020 and it is appropriately classifiable under the residuary item CTH 95059090.'

2.7.4 However, even if it is considered that the subject product merits classification equally under CTH 95030020 and under CTH 95059090, in terms of Rule 3(c), it deserves to be classified under CTH 95059090 which is last in the numerical order of these two tariff items.



2.7.5 In view of the above submissions, it is prayed that the subject product, "BALLOONS MADE FROM LATEX RUBBER FOR FESTIVE/ PARTY DECORATIONS" may kindly be considered for classification under CTH 95059090 of the First Schedule- Import Tariff to the Customs Tariff Act, 1975.

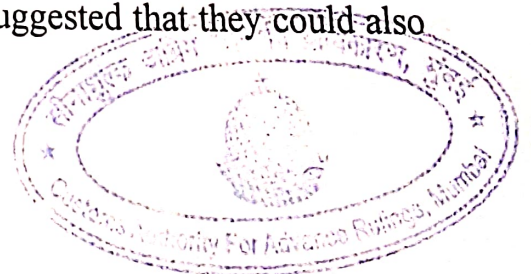
3. In terms of provisions of the Section 28-I (1) of the Customs Act, 1962 read with Sub-Regulation no. (7) of the Regulation no. 8 of the Customs Authority for Advance Rulings Regulations, 2021, on the receipt of the said application, office of the CAAR, Mumbai forwarded copy of the said application/submissions to the concerned Jurisdictional Customs Commissionerate i.e. The Commissioner of Customs, Imports, JNCH, Nhava Sheva as submitted by the applicant calling upon them to furnish the relevant records with comments, if any, in respect of said application, however, office of the CAAR, Mumbai has not received any comments/records from there till date.

4. A personal hearing was held on 02.07.2025 in the office of CAAR, Mumbai. Shri. Mohammed Farooq together with the representative Shri Balwant Yadav, Advocate appeared from the applicant side to represent their case. He reiterated the contention filed with the application. He submitted that the said import product is latex balloons and the product is not foil balloons of CTH 9503. The said product are not toys but decorative items. He contended that the said decorative balloons merit classification under CTH 9505 and more particularly under CTH 95059090. They also relied upon DPIIT's (Department of Promotion of Industry & Internal Trade) clarification received through an RTI application filed by them before DPIIT wherein it is provided that "The Product namely latex rubber (Balloon) is classified under HS Code 40169590(Other Category)."

Discussions and Findings:

5. I have taken into consideration all the materials placed on record in respect of the subject goods including the submissions made by the applicant during the course of personal hearings. I therefore proceed to decide the present applications regarding classification of "balloons made from latex rubber for festive/party decoration" on the basis of the information on record as well as the existing legal framework having bearing on the classification of the subject goods under the first schedule of the Customs Tariff Act, 1975.

6. The applicant contended that the goods in question, namely balloons made of natural latex rubber for festive and party decoration, could fall for consideration under three alternative tariff headings. Firstly, it was argued that since the balloons are manufactured out of vulcanised(latex) rubber, they might appropriately be classified under **CTH 4016**, being "other articles of vulcanised rubber, other than hard rubber." Secondly, having regard to their use in parties, festivals and other celebratory occasions, the applicant suggested that they could also



fall under **CTH 9505**, which covers “festive, carnival or other entertainment articles.” Lastly, recognising that balloons are typically used for amusement and play, the applicant further submitted that classification under **CTH 9503** as “other toys, including toy balloons of natural rubber latex,” may also be a possible classification. The central issue, therefore, required determination of the most appropriate heading under the Customs Tariff Act, 1975 in light of the product’s essential character, statutory notes, and binding departmental clarifications.

6.1 Heading 4016 is a residuary heading covering “other articles of vulcanised rubber, other than hard rubber” of a utilitarian nature. The Harmonised System Explanatory Notes make it clear that this heading applies to functional articles of rubber such as gaskets, stoppers, hoses and similar goods, but does not extend to articles of amusement or play. Moreover, CBIC through **Notification No. 2/2021-Cus., dated 01.02.2021**, has **categorically** clarified that *toy balloons made of natural rubber latex are not covered under heading 4016 and are to be classified under heading 9503*.

The **Central Board of Indirect Taxes & Customs (CBIC)**, through **Notification No. 2/2021-Cus., dated 1.2.2021**, inserted an explanation against Sl. No. 284 of Notification No. 50/2017-Cus., clarifying that:

“This entry does not include toy balloons made of natural rubber latex (toy balloons are classified under CTH 9503).”

Thus, in light of both the statutory exclusion and the essential character of the goods, latex balloons for festive and party decoration cannot be considered as “other articles of vulcanised rubber” under CTH 4016 and therefore classification under **CTH 4016** of the subject goods is clearly excluded in the present case.

6.2 The relevant portion of CTH 9505 is reproduced below for ease of reference:-

9505 Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.

9505 10 00 - Articles for Christmas festivities

9505 90 - Other:

9505 9010 --- Magical equipments

9505 9090 --- Other

Heading 9505 covers “festive, carnival or other entertainment articles,” which, as per the Harmonised System Explanatory Notes, typically include items such as Christmas ornaments, candles, paper streamers, confetti, masks and similar decorative accessories that are consumed or discarded after a specific festival or carnival use. **Balloons**, though frequently used in parties and celebrations, are not regarded in trade parlance as “festive articles” but as “toy balloons,” an article of amusement and play that retains an independent identity outside of a particular festival. Accordingly, latex rubber balloons intended for party decoration are excluded from CTH 9505 and can be more appropriately classifiable under **CTH 9503**.



6.3 The relevant portion of heading 9503 is reproduced as under:

9503 Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds

9503 00 - *Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds*

9503 00 10 --- Electronic

9503 00 20 --- Non electronic

--- Parts:

9503 00 91 ---- Of electronic toys

9503 00 99 ---- Other

CTI 9503 0020 specifically covers Non electronic toys and the applicant is in agreement with this classification when the subject goods i.e. balloons are made of Latex/Rubber.

Illustrative image of the latex balloons as submitted by the applicant is as under:



The applicant has claimed that the subject product under consideration consists of balloons manufactured from natural latex rubber, intended exclusively for festive and party decoration purposes. It is contended by them that these balloons are marketed and sold as decorative items for birthdays, weddings, cultural functions, and similar occasions. These balloons are not designed for industrial, aeronautical, meteorological, or medical use.



6.4 Here it is pertinent to emphasize that the HSN explanatory notes to CTH 9503 inter alia specifies and includes the Toy balloons in the group of other toys as follows :

“(D) Other toys.

*This group covers toys intended essentially for **the amusement of persons (children or adults)**.....*

This group includes :

....

(vii) Toy balloons and toy kites.

... ”

In the case of CC vs. Wood Craft Products Ltd., (1995) 77 ELT 23 (S.C.) the Hon'ble Supreme Court of India held that in case of doubt, **HSN is a safe guide** for ascertaining true meaning of any expression used in the Act, unless there is an express different intention indicated in the Customs Tariff itself. The same view has been taken by the Hon'ble Supreme Court in the case of CC v. Business Forms Ltd., 2002 (142) E.L.T. 18 (S.C.). In the instant case, balloons manufactured from natural latex rubber, intended exclusively for festive and party decoration purposes is essentially to be used for the purpose of amusement of persons i.e either adults or children. Therefore, in view of above mentioned HSN explanatory notes, it is safe to conclude that the subject goods found its classification in CTH 9503.

6.4 The **Customs Authority for Advance Rulings (CAAR Delhi)** in the case of *Jai Shree Krishna Impex* vide *Ruling No. CAAR/Del/Jai Shree/25/2023-539 in Application No. 12/2023-Delhi, decided on 17-11-2023* also held that latex balloons i.e Holi (festival) water balloons are classifiable under **CTH 9503 00 99**.

Further, it can be seen from various open available online sources viz. www.kids.kiddle.co that - **A toy balloon or party balloon is a small balloon often used for decorating, advertising, or as a fun toy for kids. These balloons are usually made from rubber or shiny plastic. They are filled with air or helium to make them inflate. Toy balloons come in many different sizes and shapes. Most are round or oval and about 10 to 30 centimeters wide. It's very important to be safe with balloons. Some children have had serious accidents with latex balloons, especially if they break or are breathed in.**

The Harmonised Explanatory Notes (HSN) as explained above in Para 6.4 under heading 9503 recognize “toy balloons” as toys and exclude them from classification under rubber articles of CTH 4016 as well as CTH 9505. The essence of classification is the product's principal use and commercial identity. Latex rubber balloons are universally recognised and traded as “toy balloons,” not as industrial rubber articles. There are a variety of Foil Balloons/latex balloons available in the market, used for **dual purpose (amusements of adults or children)** not only for decoration purposes but also sold as toys. Foil/latex rubber balloons, in different shapes and sizes are **sold in public places like beaches and parks with the intention to be used as toys** irrespective of the fact that intended use may be decorative, festive, or recreational, thereby aligning with the scope of heading 9503. Therefore, I am of the



view that the balloons, immaterial of its make/usage are required to be classified under CTH 9503 as toy balloons only and once considered as toys, the provisions of Toys (Quality Control Order), 2020 would be applicable.

In the Toys (Quality Control Order), 2020, it has been stated that the order shall apply to Toys(Product) or Product material designed or clearly intended, **whether or not** exclusively for use in play by children under 14 years of age or any other product as notified by the Central Government from time to time.

7. Therefore, upon careful consideration, I am of the view that classification under **CTH 4016** was not sustainable. Heading 4016 is a residuary provision intended to cover utilitarian articles of vulcanised rubber. However, both the Harmonised System Explanatory Notes and CBIC's clarification vide Notification No. 2/2021-Cus. explicitly exclude *toy balloons of natural rubber latex* from this heading, directing them instead to CTH 9503. Similarly, classification under **CTH 9505** was found to be inappropriate, as heading 9505 is restricted to festive, carnival or entertainment articles of short-term decorative use. Though balloons(made up of latex rubber) are often used in parties or festivals, in **common trade parlance** they are universally identified and marketed as "toy balloons" — an article of amusement for adults or children, rather than a mere festive decoration. **The decisive factor is not incidental decorative use, but the essential character and commercial identity of the product in trade.** During the personal hearing the applicant showed some representative samples of the Latex Balloons. On going through the samples, it was observed that the said sample of goods did not contain any specific design, shape, number or other specification marks etc. indicating that the subject goods justified to be used solely for the purpose of festivals or carnival or like events. During the course of personal hearing, they also contended that subject goods are not foil balloons to which I completely agree. The applicant submitted a copy of the RTI reply dated 27.02.2025 received from DPIIT's (Department of Promotion of Industry & Internal Trade), Ministry of Commerce and Industry in which it was communicated to the applicant that the product namely latex rubber balloon is classified under HS Code 40169590 (Other). I am of the view that classification is governed by the Customs Tarriff Act, General Rule of Interpretation, HSN explanatory notes, specification of goods, trade understandings, case laws etc. In terms of the above it can be concluded that 'latex rubber balloons' equivalent to toy balloon or party/decorative balloon merit classification under **CTH 9503** and more specifically under chapter sub-subheading 950300 (Other Toys) and more specifically under CTI 95030020 i.e for Non-Electronic- other toys.

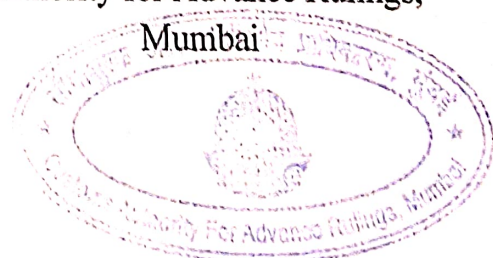
8. In view of the foregoing discussions and findings, I rule that the subject goods i.e. balloons made from latex rubber for festive/party decoration are toy balloons and merit classification under the under CTI 95030020 of the First Schedule to the Customs Tariff Act, 1975.

9. I rule accordingly.


(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. Blue Sky India Balloon Pvt. Ltd., Plot No.R-488, MIDC Rabale, TTC Industrial Area, Navi Mumbai-400701
Email- blueskyindiaballoon@gmail.com.
2. The Commissioner of Customs, Imports, JNCH, Nhava Sheva, Raigad-400707.
3. The Customs Authority for Advance Rulings, Room No. 24, New Custom House, Near IGI Airport, New Delhi-110021.
Email: cus-advrulings.del@gov.in
4. The Chief Commissioner of Customs, Mumbai Customs Zone 1, Ballard Estate, Mumbai-400001. E-mail: 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.
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