
	<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/53,54,55/2025-O/oCommr-CAAR-Mumbai दिनांक/Date:19.09.2025

Ruling No. & date	CAAR/Mum/ARC/79, 80 & 81/2025-26 Dated: 19.09.2025
Issued by	Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	M/s. Shiv Enterprises, 903,Swapnapur Building, Sector 36, Kharghar, Raigad-410210 Email- shiventerprises6606@gmail.com.
Concerned Commissionerate	<ol style="list-style-type: none"> 1. The Commissioner of Customs (Imports), Chennai-II, Custom House, No.60, Rajaji Salai, Chennai-600001. 2. The Commissioner of Customs, Custom House, New Harbour Estate, Tuticorin-628004. 3. The Principal Commissioner/Commissioner of Customs 5B, Port User Building, Mundra Port, Mundra, Gujarat.

ध्यान दीजिए/ N.B.:

1. 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.
2. 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.
2. 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.



3. 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.

4. 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. Shiv Enterprises (having IEC No.CKPPB6002G) 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 13.03.2025 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 Rolls made of Nylon Taffeta roll, Polyester Taffeta roll, Tearaway Taffeta roll, Iron on fusing Taffeta roll, Single side slit polyester satin roll, double side slit polyester satin roll, Single side woven edge polyester satin roll, Double side woven edge satin roll, Single side slit polyester cotton roll, Recyclable Single side slit polyester satin roll etc. which are available with width ranges from 10 millimeter to 305 millimeter more specifically described in as under in **Table 'A'** collectively referred to as 'Products' and the applicable IGST rate under sub-section (7) of Section 3 of the Customs Tariff Act read with Notifications issued on import of said 'products' for imports through the port of Chennai, Tuticorin and Mundra.

2. Applicant has stated as follows in their statement of relevant facts having a bearing on the question(s) raised enclosed with the CAAR-1 application:

2.1 M/s. Shiv Enterprises (hereinafter referred to as the 'applicant') is having an IEC No CKPPB6002G. The applicant's registered office is located at 903, Swapnapur Building, Sector 36, Kharghar. The applicant is engaged, inter-alia, in the business of purchase and sale of products in India.

2.2 The applicant has proposed importing Rolls made of Nylon Taffeta, Polyester Taffeta, Tearaway Taffeta, Iron on fusing Taffeta roll, Single side slit polyester satin roll, double side slit satin roll etc which are available with width ranges from 10 millimeter to 305 millimeter more specifically described in Table A. The applicant's supplier has classified the products as mentioned specifically in **Table 'A'** under HSN code 5807 1090.



TABLE A

No.	Item Description	Size in MM	Length/Roll in MTS
1	Nylon Taffeta Roll	10	229
2	Nylon Taffeta Roll	19	229
3	Nylon Taffeta Roll	25	229
4	Nylon Taffeta Roll	32	229
5	Nylon Taffeta Roll	38	229
6	Nylon Taffeta Roll	45	229
7	Nylon Taffeta Roll	51	229
8	Nylon Taffeta Roll	64	229
9	Nylon Taffeta Roll	204	229
10	Nylon Taffeta Roll	305	229
11	Polyester Taffeta Roll	13	200
12	Polyester Taffeta Roll	20	200
13	Polyester Taffeta Roll	30	200
14	Polyester Taffeta Roll	35	200
15	Polyester Taffeta Roll	40	200
16	Polyester Taffeta Roll	76	200
17	Polyester Taffeta Roll	127	200
18	Polyester Taffeta Roll	152	200
19	Polyester Taffeta Roll- Black	229	200
20	Polyester Taffeta Roll- Black	305	200
21	Tearaway Taffeta Roll	20	200
22	Tearaway Taffeta Roll	25	200
23	Tearaway Taffeta Roll	30	200
24	Tearaway Taffeta Roll	32	200
25	Tearaway Taffeta Roll	38	200
26	Iron On Fusing Taffeta Roll	20	200
27	Iron On Fusing Taffeta Roll	22	200
28	Iron On Fusing Taffeta Roll	25	200
29	Iron On Fusing Taffeta Roll	30	200
30	Iron On Fusing Taffeta Roll	32	200
31	Single Side Slit Polyester Satin Roll	12	183
32	Single Side Slit Polyester Satin Roll	18	183
33	Single Side Slit Polyester Satin Roll	25	183
34	Single Side Slit Polyester Satin Roll-Black	32	183
35	Single Side Slit Polyester Satin Roll-Red	38	183



36	Double Side Slit Polyester Satin Roll-Black	30	183
37	Double Side Slit Polyester Satin Roll-Khaki	32	183
38	Double Side Slit Polyester Satin Roll	38	183
39	Double Side Slit Polyester Satin Roll	40	183
40	Double Side Slit Polyester Satin Roll	45	183
41	Single Side Woven Edge Polyester Satin Roll	20	200
42	Single Side Woven Edge Polyester Satin Roll	25	200
43	Single Side Woven Edge Polyester Satin Roll	32	200
44	Single Side Woven Edge Polyester Satin Roll	35	200
45	Single Side Woven Edge Polyester Satin Roll	38	200
46	Double Side Oven Edge Polyester Satin Roll	20	200
47	Double Side Oven Edge Polyester Satin Roll	25	200
48	Double Side Oven Edge Polyester Satin Roll	30	200
49	Double Side Oven Edge Polyester Satin Roll	40	200
50	Double Side Oven Edge Polyester Satin Roll-Black	50	200
51	Slit Poly Cotton Roll	30	200
52	Slit Poly Cotton Roll	32	200
53	Slit Poly Cotton Roll	38	200
54	Recycled Single Side Slit Polyester Satin Roll	40	200
55	Recycled Single Side Slit Polyester Satin Roll	45	200
56	Woven Edge Poly Cotton Roll	20	200
57	Woven Edge Poly Cotton Roll	25	200
58	Woven Edge Poly Cotton Roll	32	200
59	Recycled Woven Edge Polyester Satin Roll	35	200
60	Recycled Woven Edge Polyester Satin Roll	38	200

2.3 As per First Schedule of Customs Tariff Act, 1962, the basic customs duty for goods falling under HSN 5807 1090 is 10%, Similarly, as per entry no. 153 of Schedule II of Notification 1/2017-IGST (Rate) 28 June 2017, the IGST rate for goods falling under CTH 5807 is 12%.

2.4 The ultimate customer of the products are the companies engaged in manufactures of readymade garments. The products will be ultimately used for the purpose to capture trademark, wash care instructions and other details like country of manufacturing, size, make etc on the products for the reference of the customers.

2.5 The products have following characteristics:

- The products are made of woven material
- The products are not embroidered



- The products are known as labels in common parlance and trade, The Indian suppliers are selling the rolls with CTH 58071090.
- There is no alternate use of the products except as labels
- The labels are stitched to products to provide information/ instruction about it to customers. The printing of such Information is not legible & durable on the plain fabric and hence, a layer of coating has to be put to enable printing on the same,
- The Rolls made-up of Polyester, Taffeta, Satin etc has a dip coating of different thickness on either or both sides of the rolls depending on the requirements of the customers. The dip coating on the product facilitates printing of the product/ washing information on the labels which is later stitched to the products. It is submitted that the coated side of the roll shines compared to the side without coating.
- Further, it is submitted that typically the rolls shall be of the width 10mm to 50mm but at times the supplier has a standard size of the rolls say 300mm or 500mm, which will subsequently be cut to the size for use as labels by the customers.

2.6 The applicant is eligible to file for application. The advance ruling provisions are covered in chapter VB of the Customs Act, 1962, The definition of term 'advance ruling' has been provided in section 28E(b) of the said Act. The said definition is reproduced below:

"(b) "advance ruling" means a written decision on any of the questions referred to in section 28H raised by the applicant in his application in respect of any goods prior to its importation or exportation."

Hence as per above reproduced definition, advance ruling means decision provided in respect of any goods prior to its importation or exportation. Therefore, application can be filed in relation to proposed import of goods by the applicant. In the present case, the applicant has proposed to import products and will classify it under HSN code 5807 1090 and pay customs duty as per First Schedule of Customs Tariff Act, 1962 and IGST under entry no. 153 of Schedule II of Notification 1/2017 IGST (Rate) 28 June 2017. The said activity of import will be a continuous activity in future as well. Accordingly, the applicant seeks advance ruling on the classification and applicability of entry & Customs/ IGST notification on the products proposed to be imported by the applicant.

2.7 Question(s) on which Advance Ruling is required:

- Whether the products proposed to be imported can be classified under CTH 5807 1090 of the First Schedule to the Customs Tariff Act, 1975 and leviable to customs duty of 10%?
- If answer to (a) above is negative, what is the classification of the products proposed to be imported?
- Whether the products are covered by entry no. 153 of Schedule II of Notification 1/2017-IGST (Rate) 28 June 2017?
- If answer to (c) above is negative, what is IGST rate under sub- section (7) of Section 3 of the said Customs Tariff Act read with Notifications issued on import of the products?



Applicant's Interpretation :

2.8 Products classifiable under CTH 58071090.

2.8.1 Chapter no. 58 covers 'Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery. Further, Chapter heading 58071090 applies to 'labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered. The extract of chapter heading 58071090 is reproduced below:

Tariff Item	Description of Goods
5807	LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED.
580710	-Woven
58071010	--- Of cotton
58071020	---Of Man-made fiber
58071090	---Other
580790	-Other
58079010	---Felt or non-woven
58079090	---Other

2.8.2 As per the World Customs HSN code, the chapter heading 5807 covers labels of any textile material subject to conditions. The relevant extract is reproduced below:

58.07-Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.

5807.10-Woven

5807.90 Other

Subject to the conditions specified below this heading covers:

(A) Labels of any textile material (including knitted). **These include labels of a kind used for marking wearing apparel** household linen, mattresses, tents, soft toys or other goods. They are utilitarian labels bearing individual Inscriptions or motifs. Such labels include, interalia, commercial labels bearing the trade name or trade mark of the manufacturer or the nature of the constituent textile ("silk", "viscose rayon", etc.) and labels used by private Individuals (boarding school pupils, soldiers; etc) to identify their personal property; the latter variety sometimes bear Initials or figures or comprise sometimes a framed space to take a hand-written inscription,

(B) Badges and similar articles of any textile material (including knitted). This category Includes badges, emblems, "flashes", etc., of a kind normally sewn to the outer part of wearing apparel (sporting, military, local or national badges, etc., badges bearing the names of youth associations, sailors' cap badges with the name of a ship, etc.),



The above articles are classified in the heading only if they fulfil the following conditions:

- (1) They must not be embroidery. The inscriptions or motifs on the articles classified here are generally produced by weaving (usually broche work) or by printing.
- (2) They must be in the piece, in strips (as is usually the case) or in separate units obtained by cutting to size or shape but must not be otherwise made up.

This heading does not include labels, badges and similar products, which have been embroidered (heading 58.10) or made up otherwise than by cutting to shape or size (heading 61.17, 62.17, or 63.07).

2.8.3 The products proposed to be imported by the applicant are meant to be used to capture trademark, wash care instructions and other details like country of manufacturing, size, make etc on the products for the reference of the customers.

2.8.4 The applicant relies on the Rulings of The Customs Authority for Advance Ruling Mumbai in the case of M/s Meanlight CAAR/MUM/ARC/05/2024 dated 16-01-2024, M/s Mahaveer Impex CAAR/Mum/ARC/01/2023 dated 17.01.2023, M/s Fancy Ribbon House CAAR/Mum/ARC/192,193/2023 dated 03.01.2025 and the decision of the Calcutta High Court in the case of M/s Bijay Kumar Poddar vs Union of India 2000 (126) ELT 393 (Calcutta).

- The relevant extract of Ruling in the case of M/s Meanlight - CAAR/MUM/ARC/05/2024 dated 16-01-2024

Para 7 of the Ruling on page - 18

"7. On the basis of foregoing discussions and findings, my reply is 'positive' to both the questions (a) & (c) asked by the applicant in para 2.3 (supra) and I rule that the Rolls made of Polyester, Nylon Taffeta, Satin etc. which are available with width ranges from 10 millimeter to 810 millimeter with printable feature more specifically described in Table 'A' (supra) collectively referred to as 'Products' proposed to be imported by the applicant merit classification as articles similar to label of textile material in strips under CTH 5807 specifically under sub-heading 5807 1020 of the First Schedule to the Customs Tariff Act, 1975 and also said 'products' are classifiable at 8 digit level under CTI 5807 1010 (of cotton), 5807 1020 (of man-made fibre) & 58071090 (other) according to their composition and characteristics and said 'products' are covered by entry no. 153 of Schedule II of Notification 1/2017-IGST (Rate) 28 June 2017

- The relevant extract of Ruling in the case of M/s Mahaveer Impex CAAR/Mum/ARC/01/2023 dated 17 January 2023

Para 6.5 of the Ruling on Page-13

".... I also find that various courts in a plethora of cases have held that HSN explanatory notes have a persuasive effect in deciding the matters of classification. Keeping in view the observation of Apex Court in various decisions referred in foregoing paras as well as the decision of High Court decision in case of M/s Bijay Kumar Poddar vs Union of India, I find that the said products have to be considered as articles similar to labels of



textile materials In strips and accordingly are classifiable under heading CTH 58.07, I do not find any grounds to disagree with the High Court decision in case of M/s Bijay Kumar Poddar vs Union of India 2000 (126) ELT 393 (Calcutta) on the issue of classification in the instant case."

- The relevant extract of Ruling in the case of M/s Fancy Ribbon House - CAAR/Mum/ARC/192, 193/2025 dated 03 January 2025

Para 7 of the Ruling

"In view of above facts, circumstances of the case and the ratio of the legal pronouncements as discussed above my reply is 'positive' to both the questions(a) & (c) asked by the applicant in para 2.7 (supra) and I rule that the Rolls made of Nylon Taffeta roll, Polyester Taffeta roll, Tearaway Taffeta roll, Iron on fusing Taffeta roll, Single side slit polyester satin roll, double side slit polyester satin roll, Single side woven edge polyester satin roll, Double side woven edge satin roll, Single side slit polyester cotton roll, Recyclable Single side slit polyester satin roll etc. which are available with width ranges from 10 millimeter to 305 millimeter more specifically described in as under in Table 'A' (supra) collectively referred to as 'Products' proposed to be imported by the applicant merit classification as articles similar to label of textile material in strips under CTH 5807 according to their constituting materials and design of the Customs Tariff. Accordingly, the subject goods as reflected in Table 'A' are classifiable at 8-digit level under CTI 5807 1010 (Of cotton), 5807 1020 (Of man-made fibre) & 58071090 (Other) according to their composition and characteristics. The above said 'products' are covered by entry no. 153 of Schedule II of Notification 1/2017 - IGST (Rate) 28 June 2017."

2.8.5 In view of above, the rolls made of polyester, Taffeta, Satin etc proposed to be imported by the applicant, meant for printing wash care instructions & fabric contents, shall be classifiable under chapter heading 5807 1090.

Goods to be classified as understood in trade and common parlance:

2.9 The term 'labels' is not defined in the Customs Tariff.

2.9.1 It is submitted that the Hon. Bombay High Court in the case of M/s. Pharm Aromatic Chemicals reported in 1997(95) E.L.T.203 (Bom.) in para 14 has observed as follows:

14. The principles that emerge from the above interpretation can be summed up thus: Where no definition is provided in the statute for ascertaining the correct meaning of a fiscal entry, the same should be construed as understood in common parlance or trade or commercial parlance. Such words must be understood in their popular sense. The strict or technical meaning or the dictionary meaning of the entry is not be resorted to. The nomenclature given by the parties to the word or expression is not determinative or conclusive of the nature of the goods. The same will have to be determined by application of the well-settled rules or principles of interpretation which have been referred to as "common parlance" rule, "trade or commercial parlance" rule, "common sense rule of Interpretation" and "user test". The application of the principles will again



depend on the facts and circumstances of each case. No test or tests can be said to be of universal application. Each case will have to be decided by applying one or more rules of Interpretation depending upon the facts of that particular case.

2.9.2 Further, the Supreme Court in the case of DUNLOP INDIA LTD. & MADRAS RUBBER FACTORY LTD reported in 1983 (13) E.E.T. 1566 (S.C.) in para 31 & 36 has observed as follows:

31. It is well established that in interpreting the meaning of words in a taxing statute, the acceptance of a particular word by the Trade and its popular meaning should commend itself to the authority.

36. We are, however, unable to accept the submission. It is clear that meanings given to articles in a fiscal statute must be as people in trade and commerce, conversant with the subject, generally treat and understand them in the usual course. But once an article is classified and put under a distinct entry, the basis of the classification is not open to question. Technical and scientific tests offer guidance only within limits. Once the articles are in circulation and come to be described and known in common parlance, we then see no difficulty for statutory classification under a particular entry

2.9.3 Further, the Bombay High Court in the case of M/s. Kantilal Nanchand and Co. reported in 2000-(123) E.L.T.311 (Bom.) in para 12 has observed as follows:

12. It is now well-settled by Judicial decisions that when an expression is not defined in a Statute, the meaning to be given to it is the one which it has in popular or trade parlance.

2.9.4 Further, the Karnataka High Court in the case of M/s. Bella Premier Happy Hygiene Care Pvt. Ltd. reported in 2018 (17)G.S.T.L 603 (Kar.) in para 15 has observed as follows:

15. It is well-settled that if a commodity can by some rational understanding or analysis be brought or related to specific entry in the tax laws, the same cannot be taxed under the residuary entry and what is important is to apply the Trade Parlance Test or Common Parlance Test and not to apply the hair-splitting exercise to apply the technical terms.

2.9.5 In view of the above judgements, it is submitted that in the present case as well, labels are not specifically defined in the notification. The correct meaning of the same should be construed as understood in common parlance or trade or commercial parlance and that hair-splitting exercise to apply the technical terms or the dictionary meaning of the entry is not to be resorted to.

Products are known as 'labels' in trade parlance:

2.10 In the present case, the applicant submits that the products proposed to be imported are treated as labels in the trade.

2.10.1 Further, the applicant has made a local procurement of the Rolls within India and the same is supplied by the domestic supplier under the CTH 58071090



2.10.2 In view of the above, it is submitted that it is well established by the applicant that the products proposed to be imported are understood as 'labels' by the persons in the trade dealing with the subject goods. Therefore, applying the ratio of the said judgments cited above, it is submitted that the subject products proposed to be imported shall mean "labels" and are classifiable under the chapter heading 58071090.

Functional Test:

2.11 The Hon. Supreme Court in the case of **ATUL GLASS INDUSTRIES LTD. 1986 (25) E.L.T. 473 (S.C.)** has held that classification of the product can also be based on functional test i.e. the function the product performs. In this case the dispute was classification of Screens fitted in motor vehicles as wind screens, rear screens and door screens. The court observed as follows while approving the classification as part of car.

8. The test commonly applied to such cases is: How is the product identified by the class or section of people dealing with or using the product? That is a test which is attracted whenever the statute does not contain any definition. *Porritts and Spencer (Asia) Ltd. v. State of Haryana* (1978) 42 S.T.C. 433 1983 (13) E.L.T. 1607 (S.C.). **It is generally by its functional character that a product is so identified. In Commissioner of Sales Tax, U.P. v. Macneill & Barry Ltd., Kanpur (1985) 2 SCALE 1093 = 1986 (23) E.L.T. 5 (S.C.), this Court expressed the view that ammonia paper and ferro paper, used for obtaining prints and sketches of site plans could not be described as paper as that word was used in common parlance. On the same basis the Orissa High Court held in State of Orissa v. Gestetner Duplicators (P) Ltd. (1974) 33 S.T.C. 333 that stencil paper could not be classified as paper for the purposes of the Orissa Sales Tax Act. It is a matter of common experience that the identity of an article is associated with its primary function. It is only logical that it should be so, When a consumer buys an article, he buys it because it performs a specific function for him. There is a mental association in the mind of the consumer between the article and the need it supplies In his life. It is the functional character of the article which identifies it in his mind. In the case of a glass mirror, the consumer recalls primarily the reflective function of the article more than anything else. It is a mirror, an article which reflects Images. It is referred to as a glass mirror only because the word glass is descriptive of the mirror in that glass has been used as a medium for manufacturing the mirror. The basic or fundamental character of the article lies in its being a mirror. It was observed by this Court in Delhi Cloth and General Mills Co. Ltd. v. State of Rajasthan & Ors. (1980) 3 SCR 1109 = 1980 (6) E.L.T. 383 (S.C.) which was a case under the Sales Tax law:**

"In determining the meaning or connotation of words and expression describing an article or commodity the turnover of which is taxed in a sales tax enactment, if there is one principal fairly well settled it is that the words or expressions must be construed in the sense in which they are understood In the trade, by the dealer and the consumer. It is they who are concerned with it, and it is the sense in which they understand it that constitutes the definitive index of the legislative intention when the statute was enacted."



That was also the view expressed in Geep Flashlight Industries Ltd. v. Union of India and Others 1985 (22) E.L.T. 3. Where the goods are not marketable that principle of construction is not attracted. Indian Aluminium Cables Ltd. v. Union of India and Others (1985) 3 S.C.C. 284 = 1985 (21) E.L.T. 3 (S.C.). The question whether thermometers, lactometers, syringes, eye-wash glasses and measuring glasses could be described as 'glassware' for the purpose of the Orissa Sales Tax Act, 1947 was answered by the Orissa High Court in State of Orissa V. Janta Medical Stores (1976) 37 STC 33 in the negative. To the same effect is the decision of this Court in Indo International Industries v. Commissioner of Sales Tax, Uttar Pradesh, (1981) 3 S.C.R. 294 1981 (6) E.L.T. 325 (S.C.), where hypodermic clinical syringes were regarded as falling more accurately under the entry relating to "hospital equipment and apparatus" rather than under the entry which related to "glasswares" in the U.P. Sales Tax Act.

2.11.1 Thus, it is submitted that the classification of any product is based on ultimate function which it performs.

2.11.2 In this case, the subject products are used as labels to capture trademark, wash care instructions and other details like country of manufacturing, size, make etc on the products for the reference of the customers.

2.11.3 Thus, the function of the subject products is as labels. Hence, it is submitted that applying the ratio of the above judgment, the classification of subject products is 5807 1090.

No alternate use available of the products:

2.12 It is submitted that the one or both sides of rolls proposed to be Imported by the applicant shall be coated/ processed specially to enable printing.

2.12.1 It is a common practice of the retailers to stitch labels to the products to provide wash care information or details about the supplier/ make etc. The printing of such information is not legible & durable on the plain fabric as in the normal fabric printing is not clear and printing gets smudged. Further, it is important that the information printed should stay for a longer period and even after washing.

2.12.2 Accordingly, the fabric undergoes a process like fabric washing by aqua hydrogen dioxide liquid caustic, Dyeing, fluorescent bleacher, high pressure calendaring or by coating which enable printing on the same. The said processes/ coating on the fabric facilitates printing on the fabric, which is later stitched to the products. It is submitted that the coated/processed side of the Rolls shines compared to the other side.

2.12.4 In view of the above, it is submitted that the Rolls with coating/ processing either on one side or both sides are meant only for the purpose of use as labels to capture product/supplier/wash care Information.

2.12.5 In view of above, the Rolls proposed to be imported by the applicant shall be classified as 'labels' or 'similar articles' as the Chapter Tariff Heading 5807 1090 specifically covers all the products used as labels or similar articles.



2.12.6 It is submitted that the products proposed to be imported by the applicant do not have an alternate use other than as labels.

2.12.7 The Hon'ble Calcutta High Court in the case of M/s Bijay Kumar Poddar vs Union of India 2000 (126) ELT 393 (Calcutta) has held that sub-heading 5807 provides and covers labels and similar articles. In this case the dispute was of classification of 'reels of 250 yards each of textile fabrics.

25. The facts are not in dispute that the petitioner has imported plain label strips described as cloth for printing, The sample of that material also produced in the Court and learned Counsel submits that there cannot be any other use of this material, except for printing the labels and in the trade market under the catalogues, these plain strips are called labels. Learned Counsel for the respondent could not pointed out any use of the material produced in the court other than the use of the plain strips for purpose of printing labels. The material is known in the trade market as labels. We do not find any. justification to put that material under the sub-heading 59.07, Sub-heading provides for woven fabrics of chapter 54 and not of plain weave woven strips of width 1.5 cm to 3.5 cm. Its correct heading should be 58.07 as that entry does not cover only the labels, but also the similar materials.

2.12.8 It is submitted that the applicant also intends to import similar reels for sale in domestic market. Thus, basis the principles laid down in by the Hon'ble High Court, the products shall be classified under CTH 58071090.

Textile labels printed or otherwise are classifiable under HSN 5807 1090:

2.13 It is submitted that the CTH 5807 1090 does not require a label to be printed for classification under the heading. Further, there is no such requirement in the chapter and section notes.

2.13.1 The applicant relies on the below paras of the decision in the case of Bijay Kumar Poddar (supra). The High Court observed that if the unprinted label is not label in strict sense then in that case the material imported can be said similar to label. The relevant extract is reproduced below:

20. Sub-heading 58.07 provides and covers labels and similar articles. If it is not label in strict sense. In that case the material imported can be said similar to label.

...

23. Unprinted labels if not accepted giving narrow meaning to it. It should be accepted as similar articles as that of label. Specially, when in the trade world it is known as label.

2.13.3 Further, the CTH 5807 covers all the products used as labels not embroidered and in strips or cut to shape or size.

2.13.4 Thus, basis the principles laid down in by the Hon'ble High Court, the products shall be classified under CTH 58071090.



2.13.5 The Rolls would be imported in standard sizes and can be cut as per the requirement of the customer.

2.13.6 It is submitted that the Rolls comes in a specified size as maintained by the suppliers and commonly accepted in the trade practices.

2.13.7 The applicant shall import the Rolls as per the standard size maintained by the supplier and subsequently sell the same to the Indian customers who will cut to size as per their requirements. Further, the Rolls have multiple Industry applications like garments, toys, automobile and the same are required to be cut in the size as per the product's requirement and hence, it does not come with marking.

2.13.8 In case the Rolls are given a specific marking for cutting then the same will have a limited application and can be used only by a particular customer/ industry. However, the applicant will import the Rolls and then identify the customer, and hence, the Rolls cannot come with a specific cut marking.

2.13.9 It is submitted that the Rolls without marking shall also be meant for use labels and hence, it is classifiable under CTH 58071090.

2.13.10 In view of above submission, the applicant submits that the Rolls are classifiable under CTH 580710 and subject to basic customs duty of 10% under the First schedule of the Customs Tariff Act, 1975 and IGST of 12% under entry 153 of Schedule 11 of Notification 1/2017-IGST (Rate) dated 28 June 2017.

Customs duty rate and IGST rate shall be as applicable to HSN 58071090:

2.14 The applicant believes that the products proposed to be imported by the applicant falls under CTH 58071090,

2.14.1 Hence, the customs duty rate and IGST rate shall be as follow:

Tax	Rate	Tariff Entry or Sl. No. of Notification
Basic Custom Duty	10%	As per first Schedule CTH 58071090
IGST	12%	Entry No. 153 of Schedule II of Notification 1/2017 -IGST (Rate) 28 June 2017

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, Customs Commissionerate, Chennai-II, Tuticorin and Mundra as submitted by the applicant calling upon them to furnish the relevant records with comments, The comments vide letter dated 18.06.2025 received from the Commissioner of Customs, Tuticorin. The point wise comments in respect of Form CAARI application made by the M/s Shiv Enterprises are as under:



3.1 The applicant M/s. Shiv Enterprises is proposing to import of "Nylon Tafetta roll, Polyester taffeta Roll, Tearaway taffeta Roll, Iron on fusing taffeta Roll, single side slit polyester satin roll, Double side slit polyester satin roll, Single side woven edge polyester satin roll, Single side slit polyester cotton roll, Recyclable Single side slit polyester satin roll" with width ranges from 10mm to 305 mm under Customs Tariff Item 5807 1090 of the First Schedule of the Customs Tariff Act, 1975. M/s. Shiv Enterprises has sought advance ruling from CAAR, Mumbai on the question of classification of this item.

3.2 The claims made by the applicant and the ruling sought is devoid of merits and legally untenable on the following grounds:

3.2.1 As per the Indian Customs Tariff, CTH 5807 is applicable for "Labels, badges and similar articles, of textile materials, in the piece, in strips or cut to shape or size, not embroidered ". As per the HSN Explanatory Notes to CTH 5807:-Subject to the conditions specified below this heading covers :

(A) Labels of any textile material (including knitted). These include labels of a kind used for marking wearing apparel, household linen, mattresses, tents, soft toys, or other goods.

They are utilitarian labels bearing individual inscriptions or motifs. Such labels include, interalia, commercial labels bearing the trade name or trade mark of the manufacturer or the nature of the constituent textile ("silk " , " viscose rayon", etc.) and labels used by private individuals (boarding school pupils, soldiers, etc.) to identify their personal property; the latter variety sometimes bear initials or figures or comprise sometimes a framed space to take a hand written inscription.

(B) Badges and similar articles of any textile material (including knitted). This category includes badges, emblems, " flashes", etc., of a kind normally sewn to the outer part of wearing apparel (sporting, military, local or national badges, etc., badges bearing the names of youth associations, sailors' cap badges with the name of a ship, etc.).

The above articles are classified in this heading only if they fulfil the following conditions:

(1) They must not be embroidery. The inscriptions or motifs on the articles classified here are generally produced by weaving (usually broché work) or by printing.

(2) They must be in the piece, in strips (as is usually the case) or in separate units obtained by cutting to size or shape but must not be otherwise made up.

3.3 It may be seen from the above that to classify any fabric as Labels, badges in CTH 5807, it should meet certain criteria as detailed above i.e. (a) inscription /motif by weaving or painting should be available on the item imported and (b) they must be in piece or in strips where clear marking should be available to cut to size or shape.



3.4 It is noticed that applicant has nowhere mentioned that imported goods will have characteristics as mentioned in above paras. Also, the applicant has mentioned that "One of both sides of the Rolls proposed to be imported by the applicant shall be coated /processed specially to enable printing". This clearly signifies that at the time of import the goods will not be having any inscription /motif by weaving or painting and will not be in piece or strips with clear marking to cut to size or shape.

3.5 Based on the above, it is clear that the item proposed to be imported is not classifiable under CTH 5807.

CLASSIFICATION OF THE IMPUGNED GOODS

3.6 The item proposed to be imported appears to be classifiable under CTH 5806 and more specifically under CTI 5806 3200 as item proposed is made of manmade fibre and if width of the item is below 30 CM.

JUSTIFICATION FOR CTI 5806 3200:-

3.7 As per the Customs Tariff 5806, it covers "narrow woven fabrics other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)"

3.8 As per the chapter Notes Sl. No. 5 to Chapter 58, it has been clarified that :-For the purposes of heading 5806, the expression "narrow woven fabrics" means:

(a) woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;

(b) tubular woven fabrics of a flattened width not exceeding 30 cm; and

(c) bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

3.9 As per the characteristics explained by applicant, the width of the goods proposed to be imported is ranged between 10 MM to 30 CM. Also, product is of woven material. As item proposed to be imported is a narrow-woven fabric made of manmade fibers, it is appropriately classifiable under CTI 5806 3200 with applicable duty rates.

3.10 As per General Rule of the Interpretation The classification process is guided by six General Rules for the Interpretation of the Harmonized System. Of particular relevance to this case are:

i. GRI 1: Classification is determined according to the terms of the headings and any relative Section or Chapter Notes.



ii. GRI 3(a): The heading providing the most specific description shall be preferred to headings providing a more general description. iii. GRI 6: Classification in subheadings should be determined according to the terms of those subheadings, related subheading notes, and mutatis mutandis, to the above rules.

In reference to the above GIR, it has been clearly established that the goods proposed to be imported is not classifiable under CTI 5807 1090 rather, it is rightly classifiable under CTI 5806 3200, if width of the item does not exceeds 30 CM.

CONCLUSION:

3.11 Based on a comprehensive analysis of the HS structure, legal notes, and interpretative rules, the most appropriate classification for item "Nylon Tafetta roll, Polyester taffeta Roll, Tearaway taffeta Roll, Iron on fusing taffeta Roll, single side slit polyester satin roll, Double side slit polyester satin roll, Single side woven edge polyester satin roll, Single side slit polyester cotton roll, Recyclable Single side slit polyester satin roll" with width ranges from 10mm to 300 mm is under CTI 5806 3200.

4. A personal hearing in the matter was scheduled on 17.06.2025 through virtual mode. The applicant vide their email dated 17.06.2025 communicated that they do not want to attend the scheduled personal hearing and submitted that as several rulings have already been issued in Ruling No.'s CAAR/MUM/ARC/05/2024 dated 16-01-2024, CAAR/Mum/ARC/01/2023 dated 17.01.2023 and CAAR/Mum/ARC/192,193/2025 dated 03.01.2025 on similar ground. Accordingly, they request to pass the ruling.

Discussions and Findings:

5. I have taken into consideration all the materials placed on record in respect of the products intended to be imported including the submissions made by the applicant during the course of personal hearings as well as the comments received from the jurisdictional Authority. I therefore proceed to decide the present applications regarding classification of "Rolls made of Nylon Taffeta roll, Polyester Taffeta roll, Tearaway Taffeta roll, Iron on fusing Taffeta roll, Single side slit polyester satin roll, double side slit polyester satin roll, Single side woven edge polyester satin roll, Double side woven edge satin roll, Single side slit polyester cotton roll, Recyclable Single side slit polyester satin roll etc. which are available with width ranges from 10 millimeter to 305 millimeter with printable feature more specifically described in Table 'A' (supra) collectively referred to as 'Products'" on the basis of the information on record as well as the existing legal framework having bearing on the classification of the products in question under the first schedule of the Customs Tariff Act, 1975.

6. Chapter heading 58.06 covers Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs). 5806 10 00 - Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics



5806 20 00 - Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread

- Other woven fabrics:

5806 31 -- Of cotton

5806 32 00 -- Of man-made fibres

5806 39 -- Of other textile materials

5806 39 90 --- Other

5806 40 00 - Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)

In order to understand the scope of this tariff heading it is essential to refer to the HSN Explanatory notes to CTH 58.06 which provide as under: -

(A) Narrow Woven Fabrics

In accordance with Note 5 to this Chapter, this heading includes as narrow woven fabrics:

(1) Warp and weft fabrics in strips of a width not exceeding 30 cm, provided with selvages (flat or tubular) on both edges. These articles are produced on special ribbon looms several ribbons often being produced simultaneously; in some cases, the ribbons may be woven with wavy edges on one or both sides.

(2) Strips of a width not exceeding 30 cm, cut (or slit) from wider pieces of warp and weft fabric (whether cut (or slit) longitudinally or on the cross) and provided with false selvages on both edges, or a normal woven selvedge on one edge and a false selvedge on the other. They may also be created when a fabric is treated before it is cut into strips in a manner that prevents the edges of those strips from unravelling. No demarcation between the narrow fabric and its false selvages need be evident in that case. Strips cut (or slit) from fabric but not provided with a selvedge, either real or false, on each edge, are excluded from this heading and classified with ordinary woven fabrics.

(3) Seamless tubular warp and weft fabrics, of a width when flattened, not exceeding 30 cm. Fabrics consisting of strips with the edges joined to form a tube (by sewing, gumming or otherwise) are, however, excluded from this heading.

(4) Bias binding consisting of strips, with folded edges, of a width, when unfolded, not exceeding 30 cm, cut on the cross from warp and weft fabrics. These products are cut from wide fabrics and not provided, therefore, with a selvedge, either real or false. These products remain classified here when watered ("moire"), embossed, printed, etc.

Bolducs

This heading also covers narrow fabrics (bolducs) of a width usually ranging from a few mm to 1 cm, consisting of warp (parallelised yarns, monofilaments or textile fibres) without weft but assembled by means of an adhesive.



This heading excludes:-

- (a) Bandages, medicated or put up in forms or packings for retail sale (heading 30.05).
- (b) Narrow woven fabrics with woven fringes, braided galloons and braids (heading 58.08).
- (c) Narrow woven fabrics more specifically covered by other headings, e.g., those having the character of:
 - (1) Woven labels, badges and similar articles, in strips (heading 58.07 or 58.10)

6.1 Chapter heading 58.07 covers labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.

5807 10 - Woven

5807 10 10 --- Of cotton

5807 10 20 --- Of man-made fibre

5807 10 90 --- Other

5807 90 - Other

As per HSN Explanatory notes to CTH 58.07, subject to the conditions specified below, this heading covers:

(A) Labels of any textile material (including knitted). These include labels of a kind used for marking wearing apparel, household linen, mattresses, tents, soft toys, or other goods. They are utilitarian labels bearing individual inscriptions or motifs. Such labels include, inter alia, commercial labels bearing the trade name or trade mark of the manufacturer or the nature of the constituent textile ("silk", "viscose rayon", etc.) and labels used by private individuals (boarding school pupils, soldiers, etc.) to identify their personal property; the latter variety sometimes bear initials or figures or comprise sometimes a framed space to take a hand written inscription.

(B) Badges and similar articles of any textile material (including knitted). This category includes badges, emblems, "flashes", etc., of a kind normally sewn to the outer part of wearing apparel (Sporting, military, local or national badges, etc., badges bearing the names of youth associations, sailors' cap badges with the name of a ship, etc.). The above articles are classified in this heading only if they fulfil the following conditions:

(1) They must not be embroidery. The inscriptions or motifs on the articles classified here are generally produced by weaving (usually broche work) or by printing.

(2) They must be in the piece, in strips (as is usually the case) or in separate units obtained by cutting to size or shape but must not be otherwise made up.

This heading does not include labels, badges and similar articles, which have been embroidered (heading 58.10) or made up otherwise than by cutting to shape or size (heading 61.17, 62.17 or 63.07).

6.2 From the descriptions of the products as seen in Table-A above, I find that the same are of various type having sizes ranging from 10 mm to 305 mm. However, there is only one item in the list of products having width exceeding 300 mm, namely 'Nylon Taffeta Roll - 305



mm'. I also find a plethora of case laws/judgements cited by the applicant in furtherance of their case. The applicant has claimed that the impugned goods are made of woven materials and are not embroidered and that there is no alternative use of the products except as labels. I find that the CTH 5807 specifically covers woven labels, badges and similar article. The Tuticorin Jurisdiction has contended that the subject goods do not have any inscriptions/motifs by weaving or painting/printing. Here I observe that in the CTH 5807, in addition to labels, badges it also provides "similar articles". The applicant has claimed that the subject goods do not have other alternative uses other than printing of label/badges. It is pertinent to refer here the order passed by Hon'ble Calcutta High Court in the matter of M/s Bijay Kumar Poddar vs. UOI 2000(126) ELT 393(Cal.) relied upon by the applicant. The ratio of the judgement is applicable in this case.

6.3 Further, the products under reference have sizes ranging from 10mm to 305mm and can be considered as narrow woven fabric and it is in association with the HSN explanatory notes to the CTH 5806 either, which clearly excludes:

(c) Narrow woven fabrics more specifically covered by other headings, e.g., those having the character of (1) Woven labels, badges and similar articles, in strips (heading 58.07 or 58.10).

The HSN Explanatory notes to CTH 58.07, subject to the conditions specified, cover the labels of any textile material. These include labels of a kind used for marking wearing apparel, household linen, mattresses, tents, soft toys, or other goods. Condition that these products must not be embroidery. In the instant case the goods will be imported without printing of labels on them. Applicant has argued that the textiles labels printed or otherwise are classifiable under HSN 5807 10. It is submitted by applicant that the CTH 5807 10 does not require a label to be printed for classification under the heading. Further, there is no such requirement in the chapter and section notes. In support of this argument the applicant has further submitted that the Hon'ble Calcutta High Court in the case of M/s Bijay Kumar Poddar vs Union of India 2000 (126) ELT 393 (Calcutta) has held the plain label strips as 'labels' considering that it is meant for printing and there is no alternate use of the same. The related sub-heading 5807 provides and covers labels and similar articles.

Hon'ble High Court has further opined that the CTH 5807 10 provides and covers labels and similar articles. Notwithstanding whether the imported goods came with printing on it or not then also, the Court held that, if it is not label in strict sense then also the material imported can be said similar to label. While delivering the judgment on classification Hon'ble High Court discussed few apex court decisions are as follows:

In the case of Atul Glass Industries Ltd. and Others v. Collector of Central Excise and Others - 1986 (25) E.L.T. 473 (S.C.) wherein Hon'ble Supreme Court has observed in para 8 as under: -

8. The test commonly applied to such cases is: How is the product identified by the class or section of people dealing with or using the product? That is a test which is attracted whenever the statute does not contain any definition. It is generally by its functional character that a product is so identified.... When a consumer buys an article, he buys



because it performs a specific function for him. There is a mental association in the mind of the consumer between the article and the need it supplies in his life. It is the functional character of the article which identifies it in his mind. In the case of a glass, mirror, the consumer recalls primarily the reflective function of the article more than anything else. It is a mirror, an article which reflects images. It is referred to as a glass mirror only because the word glass is descriptive of the mirror in that glass has been used as a medium for manufacturing the mirror. The basic or fundamental character of the article lies in its being a mirror."

Similarly in the case of Commissioner of Customs & C. Ex., Amritsar v. D.L. Steels - 2022 (381) E.L.T. 289 (S.C.) it was observed by Hon'ble Court that "..... well-settled principle that words in a taxing statute must be construed in consonance with their commonly accepted meaning in the trade and their popular meaning. When a word is not explicitly defined, or there is ambiguity as to its meaning, it must be interpreted for the purpose of classification in the popular sense, which is the sense attributed to it by those people who are conversant with the subject matter that the statute is dealing with. This principle should commend to the authorities as it is a good fiscal policy not to put people in doubt or quandary about their tax liability. The common parlance test is an extension of the general principle of interpretation of statutes for deciphering the mind of the law-maker."

Applying the same ratio, the product commonly identified by the section of people dealing in or using the same would be known as Label due to its functional character. Further, due to the exclusion clause the said label or similar articles in strip would not be covered under heading 58.06.

6.4 Further, labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered are covered under Heading 58.07. The Apex Court in the case of CCE, Shillong vs. Wood Craft products Ltd., 1995 (77) E.L.T. 23 (S.C.) has observed that 'Words & Phrases - "similar" and "same" - The word "similar" is expansive and not restrictive like "same'. It would be not out of place to mention that in similar context in Nat Steel Equipment Private Ltd. vs. Collector of Central Ex., 1988 (34) E.L.T. 8 (S.C.), while considering the meaning of the word "similar" in a tariff item, it was stated as follows:

".....The expression "similar" is a significant expression. It does not mean identical but it means corresponding to or resembling to in many respects; somewhat like; or having a general likeness. The statute does not contemplate those goods classed under the words of 'similar description' shall be in all respects the same if it did these words would be unnecessary. These were intended to embrace goods but not identical with those goods.... "

I also find that various courts in a plethora of cases have held that HSN explanatory notes have a guiding role in deciding the matters of classification. Keeping in view the observation of Apex Court in various decisions referred in forgoing paras as well as the decision of High Court decision in case of M/s Bijay Kumar Poddar vs Union of India, I find



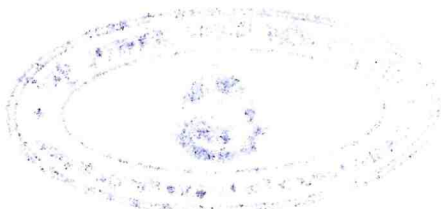
that the said products have to be considered as articles similar to labels of textile materials in strips and accordingly are classifiable under heading CTH 58.07.

7. In view of above facts, circumstances of the case and the ratio of the legal pronouncements as discussed above my reply is 'positive' to both the questions (a) & (c) asked by the applicant in para 2.7 (supra) and I rule that the Rolls made of Nylon Taffeta roll, Polyester Taffeta roll, Tearaway Taffeta roll, Iron on fusing Taffeta roll, Single side slit polyester satin roll, double side slit polyester satin roll, Single side woven edge polyester satin roll, Double side woven edge satin roll, Single side slit polyester cotton roll, Recyclable Single side slit polyester satin roll etc. which are available with width ranges from 10 millimeter to 305 millimeter more specifically described in as under in Table 'A' (supra) collectively referred to as 'Products' proposed to be imported by the applicant merit classification as articles similar to label of textile material in strips under CTH 5807 according to their constituting materials and design of the Customs Tariff. Accordingly, the subject goods as reflected in Table 'A' are classifiable at 8-digit level under CTI 5807 1010 (Of cotton), 5807 1020 (Of man-made fibre) & 58071090 (Other) according to their composition and characteristics. The above said 'products' are covered by entry no. 153 of Schedule II of Notification 1/2017 – IGST (Rate) 28 June 2017.

8. I rule accordingly.

Prabhat K Rameshwaram
23/9/25

(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. Shiv Enterprises, 903, Swapnapur Building, Sector 36, Kharghar, Raigad-410210.
2. The Commissioner of Customs, Chennai-II (Import Commissionerate), Customs House, 60, Rajaji Salai, Chennai – 600 001.
3. The Commissioner of Customs, Custom House, New Harbour Estate, Tuticorin 628004.
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(Vivek Dwivedi)

Deputy Commissioner of Customs & Secretary
Customs Authority for Advance Rulings,
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