

	<p 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/56,57/2025 - O/o Commr-CAAR-Mumbai

दिनांक/Date :08.10.2025

Ruling No. & date	CAAR/Mum/ARC/ 88,89 /2025-26 dated 08.10.2025
Issued by	Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	M/s. SBH Impex 1/101, Vishnu Prasad CHS, MG Road, Ville Parle-East, Mumbai – 400 057 Email- sbhimpex@gmail.com
Concerned Commissionerate	1. The Pr. Commissioner of Customs, NS-V, JNCH, Nhava Sheva, Tal: Uran Distt: Raigad Maharashtra-400707. Email: commr-ns5@gov.in 2. Principal Commissioner/Commissioner of Customs (Imports), Air Cargo Complex, Sahar, Andheri (East), Mumbai 400099 Email: import.acc@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 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.



5. 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*.



अग्रिम विनिर्णय / Advance Ruling

1. M/s. SBH Impex (IEC No. AAIHK6261M) (hereinafter referred as "The Applicant") filed applications for advance ruling in the Office of Secretary, Customs Authority for Advance Ruling, Mumbai. The said application was received in the secretariat of the CAAR, Mumbai on 13.03.2025, along with its enclosures in terms of Section 28H (I) of the Customs Act, 1962 (hereinafter referred to as the 'Act'). The applicant amended the application vide its email dated 01.07.2025 and changed the Jurisdictional Commissionerate from NS-I to NS-V, Nhava Sheva. The applicant is seeking advance ruling regarding classification of the product "LED Film".

2. Submission by the Applicant:

2.1 The Applicant submitted that they have imported one sample consignment of LED FILM along with requisite Accessories from China classifying them under HSN 85312000 covered under Bill of Entry No. 6109126 dated 14.10.2024. As per copy of BE, it is seen that the subject BE was assessed to by Group officers and upon payment of duty, the consignment was examined and there after OOC was given.

2.2 The applicant submitted that the impugned cargo is a new product manufactured in China and they have imported it for the first time. The subject goods are used for commercial purposes such as advertising etc. The product has been well acknowledged by their end-users and there is considerable demand in the market. Hence, they intend to undertake regular import of the impugned goods in commercial quantity. They submitted that there is cut-throat competition in trading and therefore, they wanted to make correct declaration of CTH and correct incidence of duty of the goods in import documents to thwart any eventuality of any litigation in future.

3. Applicants Interpretation of Law/Facts:

3.1 The applicant submitted that the further, there are essential accessories to the LED Film which forms the integral part of the import without which the impugned goods cannot be used. Details of Accessories are as under;

NO.	Description	Specification	Declared SH/ CTH	Suggested CTH
1	LED Film	P5	85312000	85312000
2	25 LED film	P6	85312000	85312000
3	LED film	P8	85312000	85312000
4	LED film	P10	85312000	85312000
5	LED film	P15	85312000	85312000
6	LED film	P20	85312000	85312000
7	Long LAN cable		85444290	85444290
8	Long power Cord		85169000	85449900
9	Short LAN cable		85444290	85444290
10	Short power wire		85169000	85449900
11	Power Supply		85044090	94059900
12	Card		85299090	
13	Controller	A35	85285900	8542



3.2 The applicant submitted that further, a few more things which are essential while installing the LED Film also comes with the main goods such as Scraper, water Bottle, Acrylic Adhesive and Screw Driver.

3.3 The applicant submitted that for classification for LED Films, Explanatory Notes are the most important guiding literature and therefore, the same are as under:

Excerpts from Explanatory Notes:

85.31 - *Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.*

8531.10 - *Burglar or fire alarms and similar apparatus*

8531.20 - *Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)*

8531.80 - *Other apparatus*

8531.90 - *Parts side exceeding 15 cm in the unfolded state.*

The heading includes, inter alia :

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(D) Indicator panels and the like. These are used (e.g., in offices, hotels and factories) for calling personnel, indicating where a certain person or service is required, indicating whether a room is free or not. They include:

(1) Room indicators. These are large panels with numbers corresponding to a number of rooms. When a button is pressed in the room concerned the corresponding number is either lit up or exposed by the falling away of a shutter or flap.

(2) Number indicators. The signals appear as illuminated figures on the face of a smallbox; in some apparatus of this kind the calling mechanism is operated by the dial of a telephone. Also clock type indicators in which the numbers are indicated by a hand moving round a dial.

(3) Office indicators, for example, those used to indicate whether the occupant of a particular office is free or not. Some types are merely a simple "come in" or "engaged" sign illuminated at will by the occupant of the office.

(4) Lift indicators. These indicate, on an illuminated board, where the lift is and whether it is going up or down.

(5) Engine room telegraph apparatus for ships.

(6) Station indicating panels for showing the times and platforms of trains.

(7) Indicators for race courses, football stadiums, bowling alleys, etc.

Certain of these indicator panels, etc., also incorporate bells or other sound signalling services.

The heading does not cover public maps of roads or railways in which a particular place, road, section or route is illuminated on pressing an appropriate button, nor electric advertising signs.

PARTS

Subject to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVJ), parts of the goods of this heading are also classified here.



3.3.1 The applicant submitted that in view of the above, their declaration of LED FILM from China classifying them under HSN 85312000 appears to be appropriate.

3.4 The applicant submitted that for classification of LAN Cable, Explanatory Notes are the most important guiding literature and therefore, the same are as under:

85.44 - Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.

- Winding wire:

8544.11 -- Of copper

8544.19 -- Other

8544.20 - Co-axial cable and other co-axial electric conductors

8544.30 -Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships

- Other electric conductors, for a voltage not exceeding 1,000 V :

8544.42 - - Fitted with connectors

3.4.1 The applicant submitted that in view of the above, their declaration of Lan Cables from China classifying them under HSN 85444200 appears to be appropriate.

3.5 The applicant submitted that for classification of Power Cord, Explanatory Notes are the most important guiding literature and therefore, the same are as under:

85.16 - Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro thermic hair dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.

8516.10 - Electric instantaneous or storage water heaters and immersion heaters

- Electric space heating apparatus and electric soil heating apparatus :

8516.21 -- Storage heating radiators

8516.29 -- Other

~ Electro-thermic hair-dressing or hand-drying apparatus :

8516.31 -- Hair dryers

8516.32 -- Other hair-dressing apparatus

8516.33 - - Hand-drying apparatus

8516.40 - Electric smoothing irons

8516.50 - Microwave ovens

8516.60 - Other ovens; cookers, cooking plates, boiling rings, grillers and roasters

- Other electro-thermic appliances :

8516.71 -- Coffee or tea makers

8516.72 -- Toasters

8516.79 -- Other

8516.80 - Electric heating resistors

8516.90 - Parts

The applicant submitted that however, suggested CTH for Power Cord is 8544. Relevant excerpts from Explanatory Notes are appended herewith;



85.44 - Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.

- Winding wire :

8544.11 -- Of copper

8544.19 -- Other

8544.20 - Co-axial cable and other co-axial electric conductors

8544.30 - Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships

- Other electric conductors, for a voltage not exceeding 1,000 V :

8544.42 - - Fitted with connectors

8544.49 - - Other

8544.60 -- Other electric conductors, for a voltage exceeding 1,000 V

8544.70 - Optical fibre cables

Provided they are insulated, this heading covers electric wire, cable and other conductors (e.g., braids, strip, bars) used as conductors in electrical machinery, apparatus or installations. Subject to this condition, the heading includes wiring for interior work or for exterior use (e.g., underground, submarine or aerial wires or cables). These goods vary from very fine insulated wire to thick cables of more complex types.

3.6 The applicant submitted that for classification of Controller, Explanatory Notes are the most important guiding literature and therefore, the same are as under:

85.28 - Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.

~ Cathode-ray tube monitors :

8528.42 -- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71

8528.49 -- Other

- Other monitors :

8528.52 --- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71

8528.59 - Other

The applicant submitted that however, suggested CTH for Controller is 85423100. Explanatory Notes for the same is appended herewith;

85.42 - Electronic integrated circuits.

- Electronic integrated circuits :

8542.31 -- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits

8542.32 -- Memories

8542.33 -- Amplifiers

8542.39 -- Other

8542.90 - Parts

The articles of this heading are defined in Note 12 (b) to the Chapter.



Electronic integrated circuits are devices having a high passive and active element or component density, which are regarded as single units (see Explanatory Note to heading 85.34, first paragraph concerning elements or components to be regarded as "passive" or "active"). However, electronic circuits containing only passive elements are excluded from this heading.

Unlike electronic integrated circuits, discrete components may have a single active electrical function (semiconductor devices defined by Note 12 (a) to Chapter 85) or a single passive electrical function (resistors, capacitors, inductances, etc.). Discrete components are indivisible and are the basic electronic construction components in a system.

However, components consisting of several electric circuit elements and having multiple electrical functions, such as integrated circuits, are not considered as discrete components.

Electronic integrated circuits include memories (e.g., DRAMS, SRAMs, PROMS, EPROMS, EEPROMS (or EPROMS)), microcontrollers, control circuits, logic circuits, gate arrays,

3.7 The applicant submitted that for classification of Power Supply, Explanatory Notes are the most important guiding literature and therefore, the same are as under:

85.04 - *Electrical transformers, static converters (for example, rectifiers) and inductors.*

8504.10 - *Ballasts for discharge lamps or tubes*

- *Liquid dielectric transformers:*

8504.21 -- *Having a power handling capacity not exceeding 650 kVA*

8504.22 -- *Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA*

8504.23 -- *Having a power handling capacity exceeding 10,000 kVA*

~ *Other transformers:*

8504.31 -- *Having a power handling capacity not exceeding 1 kVA*

8504.32 -- *Having a power handling capacity exceeding 1 kVA but not exceeding*

8504.33 -- *having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA*

8504.34 -- *Having a power handling capacity exceeding 500 KVA*

8504.40 - *Static converters*

8504.50 - *Other inductors*

8504.90 - *Parts*

The applicant submitted that however, suggested CTH for Controller is 94059900. Explanatory Notes for the same is appended herewith;

94.05 - *Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.*

9403.11 -- *Designed for use solely with light-emitting diode (LED) light sources*

9405.19 -- *Other*

- *Electric table, desk, bedside or floor-standing luminaires :*

9405.21 -- *Designed for use solely with light-emitting diode (LED) light sources*

9405.29 -- *Other*

- *Lighting strings of a kind used for Christmas trees :*

9405.31 -- *Designed for use solely with light-emitting diode (LED) light sources*

9405.39 -- *Other*

- *Other electric luminaires and lighting fittings :*

9405.41 -- *Photovoltaic, designed for use solely with light-emitting diode (LED) light sources*

9405.42 -- *Other, designed for use solely with light-emitting diode (LED) light sources*



9405.49 -- Other

9405.50 ~ Non-electrical luminaires and lighting fittings

- [Illuminated signs, illuminated name-plates and the like :

9405.61 --- Designed for use solely with light-emitting diode (LED) light sources

9405.69 -- Other

- Parts :

9405.91 -- Of glass

9405.92 -- Of plastics

9405.99 -- Other

3.8 The applicant submitted that for classification of Card, Explanatory Notes are the most important guiding literature and therefore, the same are as under:

85.29- Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28.

8529.10 - Aerials and aerial reflectors of all kinds; parts suitable for use therewith

8529.90 - Other

4. Port of Import and reply from Jurisdictional Commissionerate

4.1 The applicant in their CAAR-1 indicated that they intend to import the subject goods i.e. LED Film at the jurisdiction of office of the Pr. Commissioner of Customs, NS-V, JNCH, Nhava Sheva, Tal: Uran Distt: Raigad, Maharashtra-400707 and at the jurisdiction of office of the Principal Commissioner/Commissioner of Customs (Imports), Air Cargo Complex, Sahar, Andheri (East), Mumbai 400099. In terms of Provisions of the Section 28-I(1) of the Customs Act, 1962 read with the Sub-regulation No. (7) of the Regulation No. 8 of the Customs Authority for Advance Rulings Regulations, 2021, the application was forwarded to the office of the Principal Commissioner/Commissioner of Customs (Imports), Air Cargo Complex, Sahar, Andheri (East), Mumbai 400099 on 26.03.2025 as indicated by the applicant at Sr. No. 13 of their CAAR-1 Forms calling upon them to furnish the relevant records with comments, if any, in respect of the said application. Further reminders were also sent on 28.04.2025, 14.05.2025 and 09.06.2025 to the concerned jurisdictional commissionerates. Further, in terms of Provisions of the Section 28-I(1) of the Customs Act, 1962 read with the Sub-regulation No. (7) of the Regulation No. 8 of the Customs Authority for Advance Rulings Regulations, 2021, the application was forwarded to the office of the Principal Commissioner of Customs, NS-V, JNCH, Nhava Sheva, Tal: Uran Distt: Raigad, Maharashtra-400707 on 06.08.2025 as indicated by the applicant at Sr. No. 13 of their CAAR-1 Forms calling upon them to furnish the relevant records with comments, if any, in respect of the said application.

4.2 The Air Cargo Sahar Import Commissionerate vide their letter dated 11.06.2025 submitted that "LED strips" or "LED films" typically consist of a flexible or rigid strip/film, often made of polyimide or similar material, embedded or mounted light-emitting diodes (LEDs) at regular intervals, sometimes integrated with resistors, controllers, or adhesive backings, and may include connection terminals or interfaces for power supply. These are used in lighting applications — decorative, functional (e.g., signage, displays), and ambient lighting for vehicles, furniture, etc. It was further submitted that three tariff headings are primarily considered for such products:

1. HS Code 9405.42 / 9405.92 – Luminaires and lighting fittings, specifically electric light fittings of plastics or other materials.
2. HS Code 8541.41 – Light-emitting diodes (LEDs).
3. HS Code 8531.20 – Indicator panels incorporating liquid crystal devices (LCD) or Light Emitting Diodes (LED)



4. HS Code 8531.80 – Other apparatus.

4.2.1 It was further submitted that classification shall be determined according to the terms of the headings and relative Section or Chapter Notes. LED strips, being assemblies of multiple LEDs, pre-arranged on a flexible or rigid substrate with power circuitry, exceed the scope of “individual components” like discrete LEDs (8541.41) and lean toward assembled lighting units. Further, if the strips are imported without all essential components to function as a complete lighting unit, classification might remain under component headings (like 8541). However, if the product is an assembled LED strip with lighting functionality, then it can be considered a complete lighting unit, classified under 9405, as per functionality. Based on the above analysis, if LED strips are imported as pre-assembled units with lighting function, ready to be connected to power (e.g., with resistors, terminals, adhesive backing), they should be classified under: CTH 9405.42.90 / 9405.92.00 "Other electric lamps and lighting fittings of plastic / other materials" If the LED strips are not complete lighting units, and just circuit boards with LEDs mounted (e.g., used in further manufacture), then: CTH 8541.41.00 "Light-emitting diodes (LEDs)" If they are part of a display or signage, with control units and visible indicators, then: CTH 8531.80.00 "Other indicator panels incorporating LEDs". It was submitted that for the product described as “LED strips” in M/s SBH Impex's application, if these are complete lighting modules for general-purpose or decorative illumination, the appropriate classification would be under CTH 9405.

5. Records of Personal Hearing

5.1 A personal hearing was held on 18.06.2025 at 02:30 PM in the office of the CAAR, Mumbai. Shri Shubendu Patnaik and other representative appeared for the personal hearing on behalf of the applicant vide Online Mode. They Submitted that the subject import good is LED film with requisite accessories.

No one appeared for the hearing from the departments side.

5.2 An another personal hearing was held on 20.06.2025 at 11:30 AM in the office of the CAAR, Mumbai. Shri Yatin A. Modak, Business Head of SBH Impex and Shri K. V. P. Singh, Consultant appeared for the personal hearing on behalf of the applicant in physical mode. They showed the product and explained the functions of the subject goods i.e. “Transparent LED Film Display” device. It consists of mainly – LED films with different specification, Long / Short LAN Cable, Long Power Cord, Short Power wire, Power Supply Cord and Controller with other accessories. They contended that the subject good is to be imported in a whole unit, unit-wise and merit classification under CTI 85312000. On specifically asked to provide the product details and literature in terms of its components, functionality, nature and mechanism of the product, they sought a week time which was permitted. They also sought some time to provide a video / video link to illustrate the product. It was specifically asked why this product will not fall under CTH 9405, 8524 or 8528, they submitted to give a written clarification within a week time.

Nobody appeared for the hearing from jurisdiction for personal hearing.

6. Additional Submissions

6.1 The applicant vide their email dated 23.06.2025 submitted following clarifications regarding the subject goods i.e. LED Films:

- i. **Product, Structure & Design:** The product is Transparent LED display film which delivers bright, vibrant visuals while allowing light to pass through, making it ideal for retail, malls, glass walls, and exhibitions. The display consists of a thin, flexible LED film integrated with a transparent circuit substrate. This makes it lightweight, bendable, and easy to install on glass surfaces. It eliminates the need for a steel frame, as it adheres directly to the surface.



ii. **Key Components & Features Mini LED Technology:**

- Uses REE1313/1515/2121 Mini LEDs, which are ultra small yet powerful, providing high brightness while maintaining transparency;
- Integrated Light & Drive System: The display combines LED lighting and the driving circuit, reducing external wiring and improving efficiency;
- Flexible & Lightweight: At just 2.0 mm thickness and 5kg/m² weight, it can be applied to flat or curved surfaces.

iii. **Operation:**

- Once installed, it connects to a power and control system that allows seamless content playback.
- It is controlled using asynchronous or asynchronous system, such as Nova or Color light controllers, ensuring high-quality visuals.
- Supports 3840Hz refresh rate, 16-bit grayscale, and adjustable brightness for optimal viewing.

iv. **Control Box in Transparent LED Display Film:** The Control Box in a Transparent LED Display Film plays a crucial role in managing the operation of the display. It is responsible for power distribution, signal processing, brightness control, and content playback to ensure smooth and high-quality visuals.

v. **Functionality of the Control Box:** The control box serves as the central processing unit (CPU) for the transparent LED display, managing power, signal processing, brightness control, and connectivity. It provides DC voltage, ensuring

vi. **Stable power distribution:** It processes input from media players, computers, or cloud systems, using synchronous and asynchronous control for real time updates or scheduled content.

6.2 The applicant further submitted that CTH 8524 of Customs Tariff describes as under:

8524		FLAT PANEL DISPLAY MODULES, WHETHER OR NOT INCORPORATING TOUCH-SENSITIVE SCREENS	
		- Without drivers or control circuits:	
8524 11	---	Of liquid crystals:	
8524 11 10	---	For the goods of sub-heading 8471 30 or 8471 41	u 15%
8524 11 20	---	For the goods of sub-heading 8517 13 or 8517 14	u 15%
8524 11 30	---	For the goods of sub-heading 8528 72 or 8528 73	u 15%
8524 11 90	---	Other	u 15%
8524 12	---	Of organic light-emitting diodes (OLED):	
8524 12 10	---	For the goods of sub-heading 8471 30 or 8471 41	u 15%
8524 12 20	---	For the goods of sub-heading 8517 13 or 8517 14	u 15%
8524 12 30	---	For the goods of sub-heading 8528 72 or 8528 73	u 15%
8524 12 90	---	Other	u 15%
8524 19	---	Other:	
8524 19 10	---	For the goods of sub-heading 8471 30 or 8471 41	u 15%
8524 19 20	---	For the goods of sub-heading 8517 13 or 8517 14	u 15%
8524 19 30	---	For the goods of sub-heading 8528 72 or 8528 73	u 15%
8524 19 90	---	Other	u 15%
8524 91	---	Of liquid crystals:	
8524 91 10	---	For the goods of sub-heading 8471 30 or 8471 41	u 15%
8524 91 20	---	For the goods of sub-heading 8517 13 or 8517 14	u 15%
8524 91 30	---	For the goods of sub-heading 8528 72 or 8528 73	u 15%
8524 91 90	---	Other	u 15%
8524 92	---	Of organic light-emitting diodes (OLED):	
8524 92 10	---	For the goods of sub-heading 8471 30 or 8471 41	u 15%
8524 92 20	---	For the goods of sub-heading 8517 13 or 8517 14	u 15%
8524 92 30	---	For the goods of sub-heading 8528 72 or 8528 73	u 15%
8524 92 90	---	Other	u 15%
8524 99	---	Other:	
8524 99 10	---	For the goods of sub-heading 8471 30 or 8471 41	u 15%
8524 99 20	---	For the goods of sub-heading 8517 13 or 8517 14	u 15%
8524 99 30	---	For the goods of sub-heading 8528 72 or 8528 73	u 15%
8524 99 90	---	Other	u 15%

The applicant submitted that from the above, it may be seen that almost all goods are meant for goods described under 847130/851713 and 852872 etc. wherein Automatic Data Processing



Machines, Personal computers and Monitors and Projectors are classified. And in view of the justifications already submitted and justification submitted herein above, the goods under consideration are not covered under 8424 at all. Because the impugned goods are LED flexible film and not compatible to Data Processing Machines and/or Personal computers and Monitors and Projectors.

6.3 The applicant submitted that CTH 9405 of Customs Tariff describes as under:

9405	LUMINAIRES AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED		
	<i>- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:</i>		
9405 11 00	-- Designed for use solely with light-emitting diode (LED) light sources	u	25%
9405 19 00	-- Other	u	25%
	<i>- Electric table, desk, bedside or floor-standing luminaires:</i>		
9405 21 00	-- Designed for use solely with light-emitting diode (LED) light sources	u	25%
9405 29 00	-- Other	u	25%
	<i>- Lighting strings of a kind used for Christmas trees:</i>		
9405 31 00	-- Designed for use solely with light-emitting diode (LED) light sources	u	25%
9405 39 00	-- Other	u	25%
	<i>- Other electric luminaires and lighting fittings:</i>		
9405 41 00	-- Photovoltaic, designed for use solely with light-emitting diode (LED) light sources	u	25%
9405 42 00	-- Other, designed for use solely with light-emitting diode (LED) light sources	u	25%
9405 49 00	-- Other	u	25%
9405 50 00	-- Non-electrical luminaires and lighting fittings	u	25%
	<i>- Illuminated signs, illuminated name-plates and the like:</i>		
9405 61 00	-- Designed for use solely with light-emitting diode (LED) light sources	u	25%
9405 69 00	-- Other	u	25%
	<i>- Parts:</i>		
9405 91 00	-- Of glass	kg.	25%
9405 92 00	-- Of plastics	kg.	25%
9405 99 00	-- Other	kg.	25%

The applicant submitted that from the above, it is seen that goods covered under 9405 are primarily meant for Light generation/lighting. And on this count only the impugned product cannot be classified under 9405 as the product is not a light emitting product used for generating light.

7. Discussions and Findings

7.1 I have considered all the materials placed before me in respect of the classification of subject goods. I have gone through the submissions made by the applicant during the personal hearing, additional submissions as well as the comments received from the concerned jurisdictional commissionerate. Therefore, I proceed to pronounce a ruling on the basis of information available on record as well as existing legal framework.

7.2 The applicant has sought advance ruling in respect of the classification of the following products:

Table - I



NO.	Description	Specification	Declared SH/ CTH	Suggested CTH
1	LED Film	P5	85312000	85312000
2	25 LED film	P6	85312000	85312000
3	LED film	P8	85312000	85312000
4	LED film	P10	85312000	85312000
5	LED film	P15	85312000	85312000
6	LED film	P20	85312000	85312000
7	Long LAN cable		85444290	85444290
8	Long power Cord		85169000	85449900
9	Short LAN cable		85444290	85444290
10	Short power wire		85169000	85449900
11	Power Supply		85044090	94059900
12	Card		85299090	
13	Controller	A35	85285900	8542

7.3 At the outset, I find that the issue raised at the Sr. No. 08 in the CAAR-1 form is squarely covered under Section 28H(2) of the Customs Act, 1962 being a matter related to the classification of goods I further find that the applicant is a holder of an Importer Exporter Code (IEC) and thereby, is a valid applicant under Section 28E (c) of the Customs Act, 1962 for filing application under Section 28H of the Customs Act, 1962.

7.4 The applicant has submitted that the subject goods listed at Sr. No. 1 to 6 of the table-I above described as LED are a Transparent LED display film which consists of a thin, flexible LED film integrated with a transparent circuit substrate and uses REE1313/1515/2121 Mini LEDs, which are ultra small yet powerful, providing high brightness while maintaining transparency. Further, it combines LED lighting and the driving circuit, thereby, reducing external wiring and improving efficiency. The applicant further submitted that once installed, it connects to a power and control system that allows seamless content playback and would be used for commercial purposes such as advertising etc. Further, at the time of personal hearing, the applicant had contended that the subject goods would be imported as a complete set which would include the LED film along with all the relevant accessories as listed in Table I above i.e. Short and Long LAN Cable, Long Power Cord, Short Power Wire, Power Supply, Card and Controller.

7.5 Further, before deciding the classification of the product, I find it essential to understand and gather more details about the subject goods i.e. LED films mentioned at Sr. No. 1 to 6 of Table – I having specifications as P5, P6, P8, P10, P15 and P20. From the documents submitted by the applicant, it is seen that the supplier of the subject goods “LED films” is Guangdong LeiYi Optoelectronics Technology Co. Ltd., China. On going through the website of the supplier (<https://www.reefilm-led.com/>), it was observed that the supplier is referring the above goods as “Flexible LED Display” or “Bendable LED Display”. Further, the specifications for the subject goods mentioned at Sr. No. 1 to 6 of the Table-I as submitted by the applicant as well as available on the supplier website are as under:



Models Specifications	P5	P6.25 (Flexible LED Display)	P8 (Bendable LED Screen)	P10 (Flexible Transparent LED Screen)	P15 (Thin Flexible LED Screen)	P20 (Transpare nt LED display film)
Module Size (mm)	1000*400	1000*400	1000*400	1000*400	990*390	1000*400
Pixel Spacing (mm)	5*5	6.25*6.25	8*8	10*10	15*15	20*20
Transparency / Permeability	90%	90%	92%	94%	94%	95%
Uses		Indoor	Outdoor	Indoor		
Brightness Power	/ Brightness 2000-4000 nits; Peak power 600 W/m ² ; Avg power 200 W/m ²					
Thickness Weight	/ 2.5 mm thick; 1.3 kg/m ²					
Control System Drive	/ Static drive; Nova/Colorlight; refresh 3840 Hz					
Remarks	<ul style="list-style-type: none"> • Can be bent/curved min radius ~6 cm • Increase in Pixel spacing increases the permeability. • It is a patented product where Self-developed chip puts the chip inside the LED beads, simplifying the circuit design and ensuring extremely high permeability 					

7.6 Further the website of the supplier mentions that the subject goods mentioned at Table No. 1 to 6 have High Transmittance and UV Resistance; are flexible and as thin as 2.5mm, as light as 5kg/m²; and are easy to install. It is further mentioned that no steel structure is required for these screens as the screen body with its own viscosity can be directly attached to a glass surface, with strong colloid adsorption, and the viscosity will also increase with the passage of time due to the inherent characteristics of the colloid. The supplier Website further mentions that it is a patented product where Self-developed chip puts the chip inside the LED beads, simplifying the circuit design and ensuring extremely high permeability; and it is made of flexible materials, therefore, it can be flexibly bent and curved with a minimum diameter of 6cm, adapting to various curved shapes, such as cylindrical, arc, etc., thereby giving greater flexibility in design and installation. Further, it is mentioned that the technology behind a thin flexible [LED Screen \(https://www.reefilm-led.com/news/92/\)](https://www.reefilm-led.com/news/92/) is based on micro-LEDs, which are miniature light-emitting diodes. These micro-LEDs are incredibly small, allowing for a high pixel density and superior image quality. The vibrant colors, sharp contrasts, and wide viewing angles offered by thin Flexible LED Screens make them a preferred choice for applications such as digital signage, advertising displays, and immersive entertainment experiences.

7.7 Further the website of the supplier defines the various terms used while describing their products as under:

- **Flexible LED display**, also known as a [Flexible LED Screen \(https://www.reefilm-led.com/products/\)](https://www.reefilm-led.com/products/) or flexible LED panel, is a type of display technology that incorporates light-emitting diodes (LEDs) on a flexible substrate material. Unlike traditional rigid LED displays, which are constructed on inflexible surfaces such as glass or plastic, flexible LED displays can be bent, curved, or twisted to conform to various shapes and surfaces.



Flexible LED Screen offer several advantages over rigid displays. One of the primary benefits is their ability to conform to curved surfaces, enabling the creation of unique and visually striking designs. They are lightweight and thin, making them suitable for applications where space and weight constraints are a concern. Additionally, flexible LED displays can be rolled up or folded, allowing for easy transport and installation. These displays are commonly used in various applications, including digital signage, architectural lighting, retail displays, curved displays for exhibitions or events, wearable electronics, automotive lighting, and more. They provide enhanced design flexibility and can deliver vibrant and high-resolution visuals.

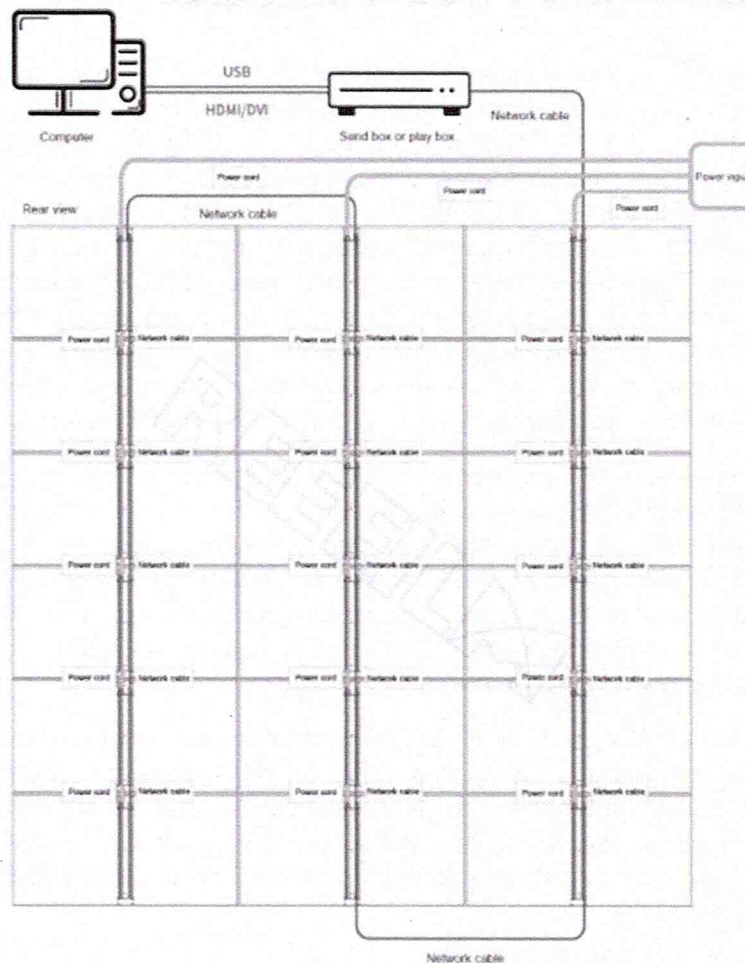
- **Bendable LED Screen**, also known as a flexible LED screen, is a display technology that allows the screen to be curved or bent to a certain degree without affecting its functionality. It is made possible by using flexible materials and advanced manufacturing techniques. Bendable LED screens typically consist of an array of individual LED modules that can be interconnected to form a larger display. These LED modules are mounted on a flexible substrate, such as a polymer or a thin metal layer, which allows them to be bent or curved. The individual LED modules themselves are made up of tiny light-emitting diodes (LEDs) that emit colored light when an electric current passes through them. By controlling the intensity of each LED, the screen can display images, videos, or any other visual content. One of the key advantages of bendable LED screens is their ability to adapt to different shapes and surfaces. They can be bent to create concave or convex displays, wrap around curved surfaces, or be molded to fit irregular shapes. This flexibility opens up new possibilities for creative and innovative display designs. Bendable LED screens have various applications, including advertising and signage, architectural lighting, stage productions, automotive displays, wearable technology, and more. Their ability to conform to curved or irregular surfaces makes them suitable for installations where traditional flat displays are impractical or limited in functionality.
- **Flexible Transparent LED screen**, is a display technology that combines the properties of flexibility, transparency, and light-emitting diodes (LEDs) to create a unique visual experience. These screens are typically made using a matrix of micro-LEDs that are embedded in a transparent and flexible material, such as a polymer. The micro-LEDs emit light when an electric current is applied to them, creating colorful and vibrant visuals. The transparency of the screen allows viewers to see through it, enabling creative applications where the content on the screen can interact with the environment behind it. Flexible transparent LED screens offer several advantages and applications. Due to their flexibility, they can be curved, rolled, or folded to fit various shapes and surfaces, making them ideal for unconventional installations or displays on curved or irregular surfaces. The transparency feature allows these screens to be used in settings where maintaining visibility is essential, such as storefront windows, exhibition booths, or architectural installations. These screens are commonly used in advertising and marketing displays, as they provide a unique and attention-grabbing way to present content. They can also be used for augmented reality (AR) and mixed reality (MR) applications, where digital content can be overlaid onto the real world, creating immersive experiences.
- **Ultra-Thin Flexible LED Screen** - These screens are incredibly thin and lightweight, making them ideal for installations where space is limited or a sleek aesthetic is desired. The slim design allows for seamless integration into various environments, such as retail spaces, architectural installations, and event venues. It also makes them easy to handle and transport, reducing logistical challenges. The flexibility of ultra-thin LED screens is another significant advantage. These screens can be bent, curved, or even rolled, enabling creative and dynamic display configurations. Despite their thin and flexible nature, ultra-thin LED screens deliver exceptional image quality. The LED technology used in these screens ensures vibrant colors, high contrast ratios, and excellent brightness levels. The images displayed are sharp, clear, and captivating, enhancing the impact of the content being presented. Whether used for advertising, entertainment, or information display, these screens provide a visually impressive



experience. The screens are also built with robust materials that can withstand environmental factors such as humidity, temperature variations, and vibrations, making them suitable for indoor and outdoor installations.

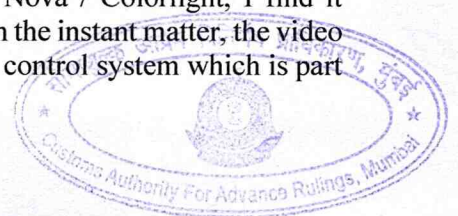
7.8 Further, the website displays the same installation diagram for all the six products mentioned at Sr. No. 1 to 6 which depicts the LED Screens being connected to the computer with the help of a Sand Box or Play Box using USB or HDMI port. The Installation diagram as available on the website of the supplier as well as also submitted by the applicant as annexure is as under:

**Installation diagram and wiring diagram
(same as asynchronous configuration)**

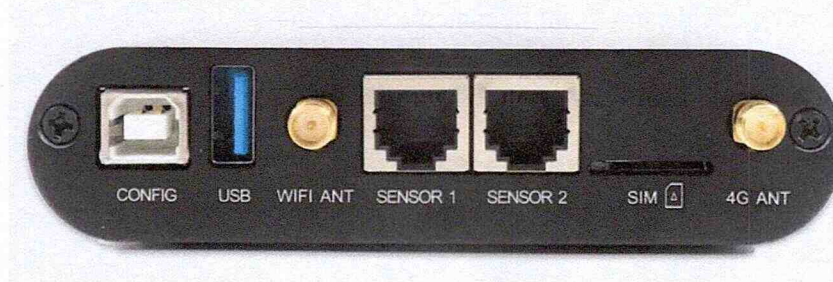


7.9 Further, the applicant in its own submissions, have stated that these films can be used to display product information, promotional information and advertising messages. Further, these films can display any and all information as desired by the user, it may be advertisements or information. These films are not limited to just indication of information, but are versatile in nature and are capable of displaying any video with the help of the controller.

7.10 Further, the applicant in his submissions at the time of hearing contended that the subject goods are imported in a set which also includes a control system of Nova / Colorlight, I find it pertinent to examine the functionalities provided by the control system. In the instant matter, the video signals to the flexible LED films are passed using a Nova or ColorLight control system which is part



of the kit imported. The applicant has not submitted more detail about these controllers, but just have mentioned “A35” under the Column “Specification”. A search through the open source revealed that “A35” might refer to “**Colorlight A35 LED Cloud Player**”. From the information available on the website of the manufacturer of the Control System - Colorlight A35 LED Cloud Player(<https://www.colorlight-led.com/colorlight-a35/>), it is seen that these controllers receives video / data signals through LAN, Wi-Fi, optional 4G, USB; processes, stores, and transmits video/data signals to LED display panels. These controllers do not have any display function of their own and requires connection to LED modules. These controllers allow multi-window playback, program scheduling, and cloud control of the video / data signals. The image of connecting panel of Colorlight A35 controller is as under:



7.11 Further, the applicant in their additional submissions, have stated that the control box / controller is akin to a Central Processing Unit (CPU) for the transparent LED display, managing power, signal processing, brightness control, and connectivity. iii. It processes input from media players, computers, or cloud systems, using synchronous and asynchronous control for real time updates or scheduled content. From the above, it is clear that the subject goods i.e. Flexible LED films with the help of controller can receive video / data signals using LAN, USB, 4G, Wi-Fi or through ADP machines. It is further evident that these Reefilm flexible LED films are ultra-thin, transparent, micro-LED advertising displays that use a patented chip-in-LED design for high transparency and easy installation, making them suited for advertising, digital signage, and architectural integration. The applicant themselves states that the films are "capable of displaying any video with the help of the controller" for advertising and promotional purposes.

7.12 After understanding the product, it becomes evidently clear that all models P5, P6.25, P8, P10, P15, P20 are **electric advertising display devices** by their design: dynamic content, high resolution, used for brand messaging etc., and not mere signage or simple visual signals. These Flexible LED films are fundamentally electronic advertising devices, distinguished only by their advanced and adaptable form factor. The system functions by connecting the LED screens to a computer via a controller (e.g., Colorlight A35), which processes and transmits video signals received through ports like USB, LAN, or Wi-Fi.

7.13 Since the subject goods are a **sophisticated dynamic display system** rather than just a “sign board” and its engineering (integrated driver-LEDs, transparent substrate) makes it **closer to monitors/video walls** in function, just in a novel flexible form, therefore, I find that there are three potential headings for classification of the subject goods which are 8531 (Indicator Panels), 8524 (Flat Panel Display Modules), and 8528 (Monitors). The relevant Heading Text for all the three Headings are as under:

Tariff Heading	Heading Description
8524	Flat panel display modules, whether or not incorporating touch-sensitive screens.
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.



8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530
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7.14 I will first take Heading 8531 which covers electric sound or visual signalling apparatus such as burglar alarms, indicator panels, bells and sirens for examination. The primary function of an apparatus of Heading 8531 is to **signal or alert** (e.g., an alarm bell, a floor number indicator, a fire alarm). The subject goods, however, are designed to **display complex, dynamic content** like high-resolution video, images, and advertising messages. This distinction is critical. The goods are for information consumption, not mere information indication. This position is unequivocally supported by the Harmonized System Explanatory Notes (HSEN) to Heading 8531, which explicitly state that the heading does not cover "electric advertising signs". The relevant excerpts of the HSN explanatory notes are as under:

"The heading does not cover public maps of roads or railways in which a particular place, road, section or route is illuminated on pressing an appropriate button, nor electric advertising signs."

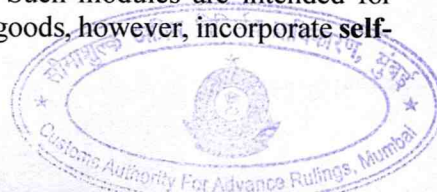
7.15 The Explanatory Notes to Heading 8531 make it explicitly clear that **electric advertising signs of all kinds are excluded from its scope**, and are to be classified elsewhere. The subject goods are not signalling devices designed to attract attention by simple light or sound indicators, but rather **sophisticated display apparatus** capable of rendering videos, images and advertising content. The essential character of the goods is that of a monitor, not of a signalling apparatus, and are primarily intended for dynamic signage and promotional display. In view of the above, I am of the considered opinion that these subject goods i.e. LED films under consideration are intended primarily for advertising / visual communication, not just simple signalling or indicating, and consequently, they are expressly excluded from the scope of Heading 8531.

7.16 Another possible heading is 8524 which covers "Flat panel display modules, whether or not incorporating touch-sensitive screens". In this regard, the Chapter Note 7 of the Chapter 85 is of utmost relevance as it defines the Flat Panel Display Modules contemplated under Heading 8524. The text of Chapter Note 7 of the chapter 85 is as follows:

"7.- For the purposes of heading 85.24, "flat panel display modules" refer to devices or apparatus for the display of information, equipped at a minimum with a display screen, which are designed to be incorporated into articles of other headings prior to use. Display screens for flat panel display modules include, but are not limited to, those which are flat, curved, flexible, foldable or stretchable in form. Flat panel display modules may incorporate additional elements, including those necessary for receiving video signals and the allocation of those signals to pixels on the display. However, heading 85.24 does not include display modules which are equipped with components for converting video signals (e.g. a scaler IC, decoder IC or application processor) or have otherwise assumed the character of goods of other headings."

For the classification of flat panel display module defined in this note, heading 85.24 shall take precedence over any other heading in the nomenclature."

7.17 Chapter Note 7 of the Chapter 85 clearly describes that this heading covered only those display modules which would further be incorporated into articles of other heading prior to their use. In the instant matter, the subject goods i.e. flexible LED films are being imported as a complete set which is capable of being used directly and a finished product. Heading 8524, as revised in HS 2022, covers flat panel display modules (FPMs) such as LCD, OLED or MicroLED modules, provided they **do not incorporate driver electronics or display control circuits**. Such modules are intended for incorporation into finished monitors or other apparatus. The subject goods, however, incorporate self-



developed chip-in-LED beads driver technology, simplifying the circuit design while providing driving and control capability. When combined with controllers and power supplies, the goods function as complete display units, not as unfinished subassemblies. The inclusion of the external controller—which processes input from media players or computers and manages content —elevates the consignment from a mere component to a functional system. The goods are presented as a finished product in a disassembled state, not as a subassembly for further manufacture. Therefore, as the imported set has assumed the character of a complete monitor, it is excluded from Heading 8524.

7.18 Having considered and negated classification under Heading 8531 (as electric advertising signs are specifically excluded by the Explanatory Notes) and Heading 8524 (as the goods are not mere flat panel display modules without driver electronics), another possible heading to be examined for classification of the subject goods is 8528. Heading 8528 of the Customs Tariff covers monitors and projectors, not incorporating television reception apparatus. The heading reads: ‘Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.’ Sub-heading 8528.52.00 covers monitors capable of being directly connected to an automatic data processing machine of Heading 8471, and sub-heading 8528.59.00 covers other monitors.”

7.19 The subject goods, namely flexible LED display films (models P5, P6.25, P8, P10, P15 and P20), are self-contained display apparatus. They incorporate LED beads with embedded driver chips (chip-in-bead technology), enabling high transparency and simplified circuit design. When connected to a controller or media player, the goods are capable of rendering video, images and advertising content with brightness levels exceeding 2,000 nits, pixel pitches suitable for near and long-distance viewing, and refresh rates adequate for commercial advertising. These features demonstrate that the goods are **not passive modules** intended for incorporation in another device, but rather **monitors in themselves**, intended for direct end-use in advertising and information display applications. Further, the installation diagram (para 7.8 above) for the subject goods also clear shows that the subject goods with the help of the controller can be connected to an ADP machine, however, their objective characteristic and principal use points more towards display of advertising / informational / promotional content.

7.20 By application of General Rule for the Interpretation of the Harmonized System (GRI) 1, classification must be determined according to the terms of the headings and relevant Section and Chapter Notes. Section XVI, Note 3 provides that composite machines are to be classified according to their principal function. Further, General Rule for the Interpretation of the Harmonized System (GRI) 2(a) dictates that an article presented unassembled or disassembled is to be classified as the finished article, provided it has the **essential character** of that finished article. In the instant matter, when imported together with essential accessories such as controllers, power supply units and LAN/power cables, the goods i.e. flexible LED films are to be treated as a set, whose essential character is imparted by the display function similar to that of a LED video walls / digital signage panel (dynamic advertising displays). Therefore, under GRI 2(a), the complete kit must be classified as a finished monitor under Heading 8528.

7.20 Further, a comparison between the Heading 8528 and Heading 8531 vis-a-vis the subject goods is made as under to further differentiate the products classifiable under these heading:

Aspect	HSN 8528	HSN 8531
Category	<i>Monitors and projectors, not incorporating television reception apparatus</i>	<i>Electric sound or visual signalling apparatus</i>



Aspect	HSN 8528	HSN 8531
Typical Products	- Computer monitors (LCD/LED) - Video monitors - Projectors - LED video walls / digital signage panels	- Bells, sirens, alarms - Indicator panels (LED/LCD) for signalling - Burglar/fire alarms - Doorbells, tower lamps
Purpose	For displaying video, images, or data (information consumption)	For signalling or alerting (information indication, not detailed viewing)
Examples	- LED display used as a <i>monitor</i> in offices, events, or advertising - Large-format digital signage in malls	- LED numeric display showing floor numbers in elevators - Fire alarm indicator panel - Doorbell with LED indicator

7.21 The above comparison chart makes it amply evident that the subject goods under consideration are not indicator used for signalling or alerting, but functions as Monitors used for displaying video, images or data. Accordingly, by operation of GRI 2(a), the set - comprising the LED films, the controller, and power/data cables—contains all the necessary components to assemble a fully functional video monitor, and is classifiable as a monitor under Heading 8528.

7.22 Sub-heading 8528.52.00 covers monitors of a kind solely or principally used in an automatic data processing system of Heading 8471. Sub-heading 8528.59.00 covers other monitors. As evidenced from the product literature, the subject goods are not restricted to ADP inputs; they are generally operated via dedicated LED controllers (e.g. NovaStar/Colorlight) and media players, and are primarily intended for dynamic signage and advertising. Their **principal use** is therefore not as a computer monitor for close-up viewing, but as a display for advertisement / information / promotional content for distant viewing. Therefore, the subject goods i.e. Flexible LED films along with Controller and other accessories merits classification under Sub-heading 8528.59.00 as “other monitors”.

8. In light of the above facts, discussions and observations, I find that the subject goods i.e. flexible LED film imported as a set with controller and other accessories, merit classification under Heading 8528 and more particularly under Tariff Item 8528.59.00 “Other Monitors” in terms of GRI 1 and GRI 2(a) read with Note 3 to Section XVI.

9. I rule accordingly.

Prabhat K. Rameshwaram
8/10/23

(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:

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