

	<b>सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण</b> <b>Customs Authority for Advance Rulings</b> <b>नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई - ४०० ००१</b> <b>New Custom House, Ballard Estate, Mumbai - 400 001</b> <b>E-MAIL: cus-advrulings.mum@gov.in</b>	
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F.No. CAAR/CUS/APPL/3/2026-O/o Commr-CAAR-MUMBAI दिनांक/Date 27.02.2026

Ruling No. & date	CAAR/Mum/ARC/43/2025-26 dated 27.02.2026
Issued by	Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	M/s Maverick Dreams, 61, Empire Building, 134/136, D.N. Road, Fort, Mumbai-400001. Email: devesh_c@hotmail.com
Concerned Commissionerate	Commissioner of Customs (Import), Air Cargo Complex, Sahar, Andheri East, Mumbai – 400099. (Email: import.acc@gov.in)

**ध्यान दीजिए/ N.B.:**

- सीमा शुल्क अधिनियम, 1962 की धारा 28A की उप-धारा (2) के तहत किए गए इस आदेश की एक प्रति संबंधित को निःशुल्क प्रदान की जाती है।  
A copy of this order made under sub-section (2) of Section 28-I of the Customs Act, 1962 is granted to the concerned free of charge.
- इस अग्रिम विनिर्णय आदेश के खिलाफ कोई भी अपील ऐसे निर्णय या आदेश के संचार की तारीख से 60 दिनों के भीतर संबंधित क्षेत्राधिकार उच्च न्यायालय के समक्ष की जाएगी।  
Any appeal against this Advance Ruling order shall lie before the jurisdictional **High Court of concerned jurisdiction**, within 60 days from the date of the communication of such ruling or order.
- धारा 28-I के तहत प्राधिकरण द्वारा सुनाया गया अग्रिम विनिर्णय तीन साल तक या कानून या तथ्यों में बदलाव होने तक, जिसके आधार पर अग्रिम विनिर्णय सुनाया गया है, वैध रहेगा, जो भी पहले हो।  
The advance ruling pronounced by the Authority under Section 28 - I shall remain valid for three years or till there is a change in law or facts on the basis of which the advance ruling has been pronounced, whichever is earlier.
- जहां प्राधिकरण को पता चलता है कि आवेदक द्वारा अग्रिम विनिर्णय धोखाधड़ी या तथ्यों की गलत बयानी द्वारा प्राप्त किया गया था, उसे शुरू से ही अमान्य घोषित कर दिया जाएगा।  
Where the Authority finds that the advance ruling was obtained by the applicant by fraud or misrepresentation of facts, the same shall be declared void *ab initio*.



**ORDER**

M/s Maverick Dreams hereinafter referred to as 'the applicant', in short) filed 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 20.11.2025 along with enclosures in terms of Section 28H (1) of the Customs Act, 1962 (hereinafter referred to as the 'Act' also). The applicant has sought advance ruling for clarification on applicability of benefit of Asia-Pacific Trade Agreement (APTA) for import toys, classifiable under CTI 95030020 of the first schedule of Customs Tariff Act, 1975. The applicant intended to import the said goods from China, and China being the country of origin as well. The applicant submitted that the said goods would be shipped from China to India, while the invoicing would be done by a third-party entity which is based in Hong Kong. The applicant intended to import the said goods by availing APTA Notification benefit from jurisdiction of the Commissioner of Customs (Import), Air Cargo Complex, Sahar, Andheri East, Mumbai – 400099.

2. The applicant submitted a letter dated 26.02.2026 requesting withdrawal of the said application made for advance ruling.

3. I have gone through the request letter for withdrawal of the application for advance ruling and the Regulation No. 20 of the Customs Authority for Advance Rulings Regulations, 2021 (as amended vide Notification No. 63/2022-Cus. (NT) dated 20.07.2022, w.e.f. 25.07.2022). The provision for regulation is reproduced as under for ready reference:

**“Withdrawal of application”-**

*The applicant may withdraw his application at any time before an advance ruling is pronounced.”*

4. In the instant case an Advance Ruling is not yet pronounced. In view of the forgoing facts on the record and in exercise of the powers vested in me vide Regulation 20 of the Customs Authority of Advance Rulings Regulation, 2021, I hereby grant leave for withdrawal of the said application for advance ruling on the request of the applicant.

5. The application is disposed of as withdrawn.



*Prabhat Kamal Rameshwaram*  
27/2/26

**(Prabhat Kamal Rameshwaram)**  
Customs Authority for Advance Rulings  
Mumbai

F.No. CAAR/CUS/APPL/3/2026-O/o Commr-CAAR-MUMBAI दिनांक/Date:27.02.2026  
This copy is certified to be a true copy of the ruling and is sent to:

1. M/s Maverick Dreams,  
61, Empire Building, 134/136, D.N. Road, Fort,  
Mumbai-400001.  
Email: [devesh\\_c@hotmail.com](mailto:devesh_c@hotmail.com)
2. The Commissioner of Customs (Import),  
Air Cargo Complex, Sahar,  
Andheri East, Mumbai – 400099.  
(Email: [import.acc@gov.in](mailto:import.acc@gov.in))
3. The Customs Authority for Advance Rulings,  
First Floor, Wing No. 6, West Block-8,  
R.K. Puram, New Delhi-110066.  
Email: [cus-advrulings.del@gov.in](mailto:cus-advrulings.del@gov.in)
4. The Principal Chief Commissioner of Customs, Mumbai Customs Zone-I,  
Ballard Estate, Mumbai -400001.  
Email: [ccu-cusmum1@nic.in](mailto:ccu-cusmum1@nic.in)
5. The Commissioner (Legal), CBIC Offices,  
Legal/CX.8A, Cell, 5th floor, Hudco Vishala Building,  
C-Wing, Bhikaji Cama Place, R. K. Puram, New Delhi – 110066.  
Email: [commr.legal-cbec@nic.in](mailto:commr.legal-cbec@nic.in)
6. The Member (Customs), Central Boards of Indirect Taxes & Customs,  
North Block, New Delhi-110001.  
Email: [mem.cus-cbec@nic.in](mailto:mem.cus-cbec@nic.in)
7. The Webmaster,  
Central Boards of Indirect Taxes & Customs.  
Email: [webmaster.cbec@icegate.gov.in](mailto:webmaster.cbec@icegate.gov.in)
8. Guard file.



  
(Vivek Dwivedi)  
Dy. Commissioner & Secretary  
Customs Authority for Advance Rulings.  
Mumbai