



सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण

Customs Authority for Advance Rulings

नवीन सीमाशुल्क भवन, बेलाई इस्टेट, मुंबई - ४००००९

New Custom House, Ballard Estate, Mumbai - 400 001

E-MAIL: cus-advrulings.mum@gov.in



F.No. CAAR/CUS/APPL/210&211/2025-O/o Commr-CAAR-Mumbai दिनांक/Date: 24.03.2026

DIN: 20260377OS000000DA87

Ruling No. & date	CAAR/Mum/ARC/165 & 166/2025-26 dated 24.03.2026
Issued by	Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	BPIN Private Limited, 148, Jolly Maker Chamber-II, Nariman Point, Mumbai -- 400 021. {Email: pankaj.jagwani@blaupunktcar.in }
Concerned Commissionerate	1. The Commissioner of Customs (NS-V), JNCH, Tal- Uran, District, Raigad, Nhava Sheva, Maharashtra – 400 707. 2. The Pr. Commissioner of Customs (Import), Air Cargo Complex, Sahar, Andheri East, Mumbai – 400099.

ध्यान दीजिए/ N.B.:

- सीमाशुल्क अधिनियम, 1962 की धारा 28I की उप-धारा (2) के तहत किए गए इस आदेश की एक प्रति संबंधित को निःशुल्क प्रदान की जाती है।
A copy of this order made under sub-section (2) of Section 28-I of the Customs Act, 1962 is granted to the concerned free of charge.
- इस अग्रिम विनिर्णय आदेश के खिलाफ कोई भी अपील ऐसे निर्णय या आदेश के संचार की तारीख से 60 दिनों के भीतर संबंधित क्षेत्राधिकार के उच्च न्यायालय के समक्ष की जाएगी।
Any appeal against this Advance Ruling order shall lie before the **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 पाँच 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 five 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*.



अग्रिम विनिर्णय / Advance Ruling

BPIN Private Limited (having IEC No. 0312022620) and 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 10.12.2025 along with enclosures in terms of Section 28H (1) of the Customs Act, 1962 (hereinafter referred to as the 'Act' also). The applicant is seeking advance ruling on the classification of 'Dashcam' under CTI 8525 89 00 of the Customs Tariff Act, 1975 and eligibility of concessional rate of basic customs duty in terms of Sl. No. 288/289 of Notification No. 45/25-Cus., dated 24.10.2025.

2. BPIN Private Limited (hereinafter referred to as the “**Applicant**”) is a Private Limited Company duly incorporated under the provisions of the Companies Act, 1956, having its registered office at 148, Jolly Maker Chamber-II, Nariman Point, Mumbai – 400 021. The Applicant is, *inter alia*, engaged in the business of trading / distribution of parts and accessories of cars like dashcams, rear-view cameras, car radio system units, speakers, LED based head lamps, fog lamps, parking lamps, car projectors, reflectors etc. The Applicant has been importing various parts and accessories of automobiles as and when required for their business operations. Whenever, the goods are imported by the Applicant, the declaration with respect to description and classification is made based on the supplier’s invoice and on the basis of understanding of the goods given by the supplier who is Original Equipment Manufacturer (hereinafter referred to as “**OEM**”).

2.1 Import of Dashcams:

The Applicant has been importing 'Dashcams' (hereinafter referred to as '**subject goods**'), and classifying the same under Tariff Item 8525 89 00 of the Customs Tariff as '*Transmission apparatus for radio-broadcasting or television, whether or not incorporation reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders: Television cameras, digital cameras and video camera recorders: Other*'. The Applicant also avails concessional rate of BCD @10% in terms of Sl. No. 289 of Notification No. 45/25 [earlier Sl. No. 502A of Notification No. 50/17-Cus., dated 30.06.2017].

By the present application, the Applicant seeks clarity on the correct classification of the subject goods in question under the Customs Tariff and eligibility to claim exemption in terms of Sl. No. 288 / 289 of Notification No. 45/25.

2.2 About the product in question:

2.2.1 Dashboard cameras, also known as Dashcams are digital video camera used to record video footage / image of the peripheral road and surroundings of the automobile driver. Such videos are just a series of still images captured rapidly. The Dashcams imported by the Applicant capture such still images at a frame rate of 24-30 frames per second (fps). The subject



goods can support storage using an external SD card of at least 32GB to 512 GB (depending on the model) within which may support up to approximately four (4) hours to forty-nine (49) hours depending on the SD card capacity and the video resolution. Live Recordings can be viewed on a specific application in an external mobile device by transmission using the in-built Wi-Fi available in certain models or can be viewed by retrieving the data from the internal storage card.

Further, the chipsets and CMOS sensors used in the Dashcams varies across models and have the capacity to capture still images at a frame rate of up to 80 fps. However, the software in the subject goods restricts its operation to a maximum of 30 fps only.

3. THE SUBJECT GOODS IN QUESTION 'DASHCAMS' ARE DIGITAL STILL IMAGE VIDEO CAMERA RECORDERS. ACCORDINGLY, THEY ARE CLASSIFIABLE UNDER HEADING 85.25 OF THE CUSTOMS TARIFF.

3.1 The Applicant submits that subject goods i.e., 'Dashcams' being 'digital still image video cameras' are classifiable under Heading 85.25, specifically Tariff Item 8525 89 00 of the Customs Tariff. Relevant portion of Heading 85.25 is extracted below:

Tariff Item	TRANSMISSION APPARATUS FOR RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATION RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS, DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS	
8525 50	--	Transmission apparatus:
	-	Television cameras, digital cameras and video camera recorders:
8525 81 00	--	High-speed goods as specified in sub-heading Note 1 to this Chapter
8525 82 00	--	Other, radiation-hardened or radiation-tolerant goods as specified in sub-heading Note 2 to this Chapter
8525 83 00	--	Other, night vision goods as specified in sub-heading Note 3 to this Chapter
8525 89 00	--	Other

Heading 85.25 covers 'transmission apparatus for radio-broadcasting or television, whether or not incorporation reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders'.

3.2 On application of Rule 1 of the GRI, it is observed that the only relevant Heading for classifying the subject goods is Heading 85.25 which covers digital cameras and video camera recorders.



3.2.1 The Applicant submits that the subject goods are squarely covered within the purview of Heading 85.25. The subject goods rapidly capture a series of still images to form a video at the rate of 24-30 frames per second. These Dashcams convert the images into analogue or digital data. The subject goods in consideration do have an internal storage using TF card to store the recorded files as evidenced by its product catalogues and have a Type-C external power port. They are so technologically advanced that that some models even possess an in-built Wi-Fi that allows wireless transfer of the data recorded to an external device for viewing purposes including live transmission and some possess a screen for displaying the captured content.

3.2.2 The Applicant submits that the subject goods are a product of technological advancements over the course of past decades. Digital still image video cameras have evidenced their voyage from being devices that only perform the function of either clicking pictures or recording videos to a device that is capable of performing both. Similarly, the subject goods in consideration have further evolved from being a digital still image video cameras with the ability to only click still images and record videos to even possess certain advanced features like external transmission using Wi-Fi technology instead of external ports and GPS, parking assistance, microphone, speakers, screens etc. However, all these additional features have been built upon the original systems, i.e. digital still image video cameras as provided in the Customs Tariff and still continues to impart the essential character to the modern digital still image video cameras such as the subject goods. Further, the HSN Explanatory Notes to Heading 85.25 permit having such additional features. Hence, even with technological advancements, the principal function of a device cannot be said to have been replaced.

3.3 It is a settled position that classification of goods should be done keeping in mind the advancement in technology. Reliance in this regard can be placed upon the case of **CC Vs. Lekhraj Jessumal & Sons - 1996 (82) ELT 162 (SC)** wherein the Hon'ble Supreme Court held that the progress cannot be stifled by an over-rigid interpretation of Import Policy or Customs Tariff.

3.3.1 Similarly, in the case of **CC Vs. Karuna Acqua Farms – 1999 (112) ELT 175 (Tri.)**, it was held that the taxation authorities have to take note of the realities as are emerging and have to interpret the tariff in a dynamic method to ensure that benefits as are made available are not denied by reason of any narrow interpretation. The relevant extract is as follows:

“We observe that prawn farming is a recent development and this farming is only done for the purpose of bringing into existence tradeable item and the tariff has to be therefore, understood in the background, of this technological advancement made and the new production process which have emerged. Taxation authorities have to take note of this realities as are emerging and have to interpret the tariff in a dynamic method to ensure that the benefits as are made available are not denied by reason of any narrow interpretation.”



3.3.2 Reliance in this regard is also placed on the case of **Mach Electronics Vs. CC- 1998 (98) ELT 404 (Tri.)** wherein the Hon'ble CESTAT held the following:

“We have considered the pleas made by both the sides. We observe that a reading of the catalogue shows that the appellant's equipment is for PCB incircuit testing and is to function with the help of the software. The machine, as it is, is designed for the specified testing purposes which are covered by the OGL and the description in the notification in question at Sl. No. 24. **We observe that with the advancement of technology and with the developments in the field of automation, there are number of machines which are functional along with the computers. Just because a machine functions along with computer it does not detract from its functional capability for it to be considered as machine designed for a particular purpose.** The machine, it is seen, has been invoiced as incircuit testing machine.”

Applying the ratio of the aforesaid decisions to the present facts, it is observed that the Dashcams imported by the Applicant is an upgraded/advanced version of digital still image video cameras which further evolved from video cameras. However, the essential character despite the presence of multiple features continues to be imparted by video camera. Consequently, the subject goods merit classification under Heading 85.25 only, more specifically under Tariff Item 8525 89 00 which covers 'Other' types of digital cameras and video camera recorders which are not covered under the purview of the aforementioned Sub-Headings.

3.4 Globally, identical/similar goods have been classified under Heading 85.25. Reference is drawn to **US CROSS Ruling NY N339009 dated 18.04.24** wherein it was held as under:

“The merchandise in question is the iDVR **Dash Camera**, model number CDRC030. **This dash camera has 4G/LTE connectivity, GPS tracking, video and still image capturing and recording, emergency connectivity, and real-time video transmitting. It contains dual-facing cameras that are used with an Advanced Driver Assistance System (ADAS). Based on the information provided, the cameras can capture and record still images and video onto an internal SD card. Moreover, the subject dashcam can be mounted on any vehicle to provide an enhanced view of vehicle safety, security and incident prevention. It is the opinion of this office, that the camera function performs the principal function of this device.**

The applicable subheading for the subject dashcam will be 8525.89.4000, Harmonized Tariff Schedule of the United States (HTSUS), which provides for Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders: Other: Digital still image video cameras. The rate of duty will be Free”.



In view of the above submissions, the subject goods are rightly classifiable under Tariff Item 8525 89 00.

3.5 THE SUBJECT GOODS ARE ELIGIBLE FOR EXEMPTION BENEFIT IN TERMS OF SL. NO. 288 OF NOTIFICATION NO. 45/2025-CUS., DATED 24.10.2025.

The subject goods being Digital Still Image Video Cameras classifiable under Tariff Item 8525 89 00 are eligible for NIL rate of BCD in terms of Sl. No. 288 of Notification No. 45/25. Relevant portion of the Notification is extracted as follows:

Sl. No.	Chapter or Heading or Sub-Heading or Tariff Item	Description of goods	Standard rate	IGST	Condition No.
288	8525 89 00	Digital Still Image Video Cameras other than Camera or Camera Module of cellular mobile phones	Nil	-	-

Sl. No. 288 of Notification No. 45/25 gives complete exemption from payment of Basic Customs Duty (BCD) to Digital Still Image Video Cameras of Tariff Item 8525 89 00. As submitted above, the subject goods are Digital Still Image Video Cameras classifiable under Tariff Item 8525 89 00. Hence, they are rightly eligible for this exemption.

3.5.1 The term 'digital still image video camera' has not been defined within Notification No. 45/25. It is a settled principle that benefit of any Notification has to be extended by giving a plain meaning to the description without resorting to intent of such notifications/ circulars etc. In short, the Notification entry has to be interpreted strictly. The Applicant submits that the subject goods are digital still image video camera as they take still images and store them as single frame of video. These single video frames, when reproduced at a specified frame rate achieve an illusion of a moving image. The subject goods in the present case have a frame rate of 24-30 frames per second and have the capability of taking still images.

Hence, the subject goods qualify as Digital Still Image Video Cameras as they have the function of taking still images to form videos. Therefore, the subject goods qualify the description column as well as the classification column and are hence eligible for the exemption. Once, the subject goods qualify the description and classification, the benefit cannot be denied as held in the following judgments/ decisions:

a. Standard Pencils Vs. CCE, Madras - 2002 (145) ELT 278 (SC);



- b. **CST Vs. Agarwal & Co. – 1983 (12) (ELT) 116 (Bom.)**
- c. **Indian Tool Manufacturers Vs. CCE – 1984 (18) ELT 527 (Tri.-Del);
Affirmed by the Hon'ble Supreme Court in 1994 (74) ELT 12 (SC);**
- d. **Swaraj Mazda Ltd. vs. CCE, Chandigarh - 2010 (257) ELT 264 (Tri. - Del.);**
- e. **CC Vs. Hargovindas & Co. - 1987 (29) ELT 975 (Tri.)**

3.5.2 The technical literature also supports the fact that Dashcams record in the form of images as well. Relevant portion from the books / research papers is extracted below:

- a. Dash Cameras: The Unbiased Witness, Kartik Mani, Journal of Emerging Technologies and Innovative Research, Vol. 9 Issue 11, 2022¹

...

Despite the presence of potential threats. Privacy threats and intrusions into citizens' data, and video recordings from dashcams can help achieve the right goals and protect citizens. Designers have come to implement cameras in vehicles as one of the basic elements of vehicle equipment. **This means that images are not only taken while driving, but also automatically evaluated to minimize risks for vehicle occupants.** As an example, Russo's research describes his two different algorithms in near real-time using data recorded by dash cams: one to identify semaphore states and one to track and detect vehicles. is mentioned. Digital footprints such as video recordings from dash cams are the most valuable resource regarding the course of an accident or other crime-related event (CRE).

- b. Dashcam Forensics: A Preliminary Analysis of 7 Dashcam Devices, Harjinder Singh Lallie, The University of Warwick, 2020²

A dashboard camera (dashcam) is an in-vehicle mountable camera which records video and audio footage of vehicle journeys. **Dashcams create numerous artefacts of evidential value such as GPS data, temporal data, vehicular speed data, audio, video and photographic images.**

- c. Digital Forensic Analysis of Vehicular Video Sensors: Dashcams as a Case, Yousef-Awwad Daraghmi and Ibrahim Shwahna, Security, Cybercrime, and Digital Forensics for the IoT, 2023³



Vehicular cyber–physical systems (VCPS) include subsystems of different software and hardware that intelligently cooperate to enhance mobility, safety and entertainment. **A dashboard camera (dashcam) is a part of VCPS and is becoming an important in-vehicle accessory for recording audio and visual footage of journeys. In fact, the use of dashcams is increasing rapidly, and the number of dashcams with data, such as GPS coordinates, speed and time, is increasing in the market. Dashcams generate several artifacts of evidential value, such as vehicular speed, GPS data [4,5], audio [5,6], video [4,5], text data [5,7], objects [8] and static images [4].** Evidence collected from dashcams is more persuasive than other types of evidence, e.g., body camera, due to the absence of perspective bias [9,10]. Therefore, dashcams require the development of applicable, practical and efficient digital forensic solutions [11], and digital forensic investigators have to be aware of the type of the artifact and the format, source and location.

From the above literature, it is evident that Dashcams have the capability of capturing still images that in cumulation form videos. Once this is established, there can be no doubt that the subject goods are indeed digital still image video cameras. Further, as submitted above, dashcams are classified as digital still image video cameras globally as well.

Without prejudice to above, it is submitted that in order to elaborate what constitutes ‘digital still image video camera’, for the sake of the exemption, the Applicant submits that it is important to consider the history of the aforementioned exemption entry.

3.5.3 On perusal of the Preamble to Notification No. 45/25, it provides that this notification superseded the prevailing Notification No. 50/2017-Cus., dated 30.06.2017 (hereinafter referred to as ‘**Notification No. 50/2017**’). Notification No. 50/2017 had preceded Notification No. 12/2012-Cus., dated 17.03.2012 (hereinafter referred to as ‘**Notification No. 12/2012**’) except for things omitted before such suppression. At this juncture it is important to note that Notification No. 45/25 is a successor notification to Notification No. 50/2017 just as it was for Notification No. 12/2012. It carried forward exemptions for majority of the items and the need for a fresh notification was necessitated with major amendments in the IGST rates. ‘Digital Still Image Video Cameras’ were identically granted exemption under Sl. No. 502 of Notification No. 50/2017 and under Sl. No. 428A of Notification No. 12/2012. Hence, they are *pari materia* to the prevailing Sl. No. 288 of Notification No. 45/2025.

Hence, it would be important to understand the scope of exemption entry under Sl. No. 502 of Notification No. 50/2017 and Sl. No. 428A of Notification No.12/2012 and apply the same while interpreting Sl. No. 288 of Notification No. 45/25.

3.5.4 Sl. No. 428A of Notification No. 12/2012 initially extended exemption benefit only to "Digital Still Image Video Cameras capable of recording video with minimum resolution of 800 x 600 pixels, at minimum 23 frames per second, for at least 30 minutes in a single sequence, using the maximum storage (including the expanded) capacity" of Tariff Item 8525 80 20 and



not to all Digital Still Image Video Cameras of Tariff Item 8525 80 20. Hence, it was a conditional exemption benefit. However, Sl. No. 428A of Notification No. 12/2012 was subsequently amended vide Notification No. 28/2015-Cus., dated 30.04.15 to unconditionally extend exemption benefit to all Digital Still Image Video Cameras of Tariff Item 8525 80 20, irrespective of its technical specifications. The above position is also reflected in the subsequent Notification No. 50/2017 as well as in the prevailing Notification No. 45/25. Hence, the intention of the legislature for extending exemption benefit to all Digital Still Image Video Cameras of Tariff Item 8525 89 00 is evident.

3.5.5 It is pertinent to note that the Hon'ble CESTAT, Mumbai in **Creative Peripherals & Distribution Ltd. Vs. CC - 2020 (7) TMI 489- CESTAT Mumbai**, has affirmed the above position as well. Relevant portion of the decision is extracted below:

“9.3 In the present case, it is an admitted fact on record that the appellant had claimed the benefit of notification dated 30.06.2017, which was purportedly denied by the authorities below on the ground that imported cameras are not capable of recording the images as per the parameters prescribed under notification dated 17.03.2012. **On careful examination of both the notifications dated 17.03.2012 and 30.06.2017, it clearly reveals that the later notification was issued by superseding the former notification, wherein the character and features of the digital cameras of Tariff Item 8525 8020 were defined by way of inserting an explanation.** For ascertaining the true scope and ambit of the phrase 'supersession', we may refer to the meaning assigned to it in the dictionary. The Shorter Oxford English Dictionary - Third edition, defines the said term to mean an action of superseding or condition of being superseded. The said dictionary also assigns **the meaning of 'supersede' to indicate that to put a stop to; to render superfluous or unnecessary; to make of no effect; to annul; to take the place of; to succeed to the place occupied by.** Further, Hon'ble Supreme Court in the case of State of Rajasthan - Vs - Mangilal Pindwal, reported in MANU/SC/0549/1996 have delineated the meaning of 'supersession' by holding that the old Rule is made to cease to exist and a new Rule is brought into existence in its place. It has also been held that the substitution of a provision results in repeal of the earlier provision and its replacement by the new provision. **The legislative intent behind the superseding notification dated 30.06.2017 (in dispute) is manifest that the embargo created in the earlier notification dated 17.03.2012 should not be looked into, meaning thereby that the 'Digital Still Image Video Cameras' falling under Tariff Item 8525 8020 should be eligible for the benefit of duty exemption and the criterion of quality and capacity to record images/events provided in the explanation appended to the earlier notification dated 17.03.2012 should not be insisted upon by the Customs authorities. In the present case, it is an undisputed fact that the learned Commissioner (Appeals) has accepted that the cameras in question imported by the appellant have functionality of both digital still cameras as well as capable of capturing videos. Thus, we are of the considered opinion that the duty exemption provided under notification dated 30.06.2017 for 'digital still image video camera' should be available to the appellant.**



Further, the Hon'ble CESTAT, Mumbai at **paragraph 8.3** of the above decision also relied on the decision of the US Court in the case of **Sony Electronics, Inc. Vs. United States, Slip Op. 13-153 dated 23.12.2013** wherein it was held that 'digital still image video camera' is that which is capable of recording still images as well as videos, in digital format and that it is irrelevant as to which feature/function is more fundamental or principal and that as long as the camera is capable of recording both photographs and videos, the same qualifies to be a 'digital still image camera'. Since the camera is an electronic device, capable of digitally capturing and recording still and moving images, the U.S. Court held that such camera should appropriately be classifiable under 8525.80.40 as digital still image video camera.

Simultaneously, the Ld. Joint Secretary, Ministry of Finance vide **Letter DOF No. 334/5/2015-TRU dated 30.04.2015** (hereinafter referred to as '**TRU Letter**') also provided a summary of changes in Central Excise, Customs and Service Tax rates. Relevant extract of the TRU letter is as follows :

“5. All Digital Still Image Video Cameras (DSC) falling under tariff item 8525 80 20 irrespective of their specification [including the restriction with reference to video recording time] and their parts are being exempted from Basic Customs Duty. S. No. 428A and 429 of notification No. 12/2012-Customs, dated 17-3-2012 as amended by notification No. 28/2015-Customs, dated 30-4-2015 refer”

On perusal of the foregoing, vide TRU Letter, the Department clarified that the exemption under Sl. No. 428A of Notification No. 12/2012 (*pari materia* to Sl. No. 288 of Notification No. 45/25) was to be granted to all 'Digital Still Image Video Cameras' irrespective of their video recording capability.

3.6 In the present case, the subject goods are capable of capturing still images and record videos. Thus, the Applicant submits that the subject goods are indeed digital still image video cameras and accordingly, are eligible to claim exemption from payment of BCD in terms of Sl. No. 288 of Notification No. 45/2025.

Without prejudice and in alternate, the Applicant submits that the subject goods are also eligible to avail benefit of concessional rate of BCD@10% in terms of Sl. No. 289 of Notification No. 45/2025. Relevant portion of Notification No. 45/2025 is extracted as follows:

Sl. No.	Chapter or Heading or Sub-Heading or Tariff Item	Description of goods	Standard rate	IGST	Condition No.



289	8525 81 to 8525 89	All goods other than CCTV Camera / IP Camera	10%	-	-
-----	-----------------------	--	-----	---	---

Sl. No. 288 of Notification No. 45/2025 provides for concessional rate of BCD@10% for 'All goods of Sub-Heading 8525.81 to 8525.89 other than CCTV Cameras / IP Cameras'. As submitted above, the subject goods merit classification under Sub-Heading 8525.89.

3.6.1 Dashcams are not CCTV cameras.

Further, the Applicant submits that the terms 'CCTV Camera' or 'IP Camera' has not been defined either in the Customs Act, nor in the exemption Notification. Therefore, recourse is being taken to the technical literature to understand what a CCTV Camera and an IP Camera is. Relevant portion from the book 'Close Circuit Television, Second Edition, by Joe Cieszynski' is extracted below to understand 'CCTV Cameras'⁴:

The term 'closed circuit' refers to the fact that the system is self-contained, the signals only being accessible by equipment within the system. This is in contrast to 'broadcast television', where the signals may be accessed by anyone with the correct receiving equipment.

It is further submitted that CCTV cameras have dedicated power lines, and the connectivity is based on wired ethernet / optical fiber. Whereas dashcams source their power from the vehicle and the connectivity is through Wi-Fi / 4g/5g connection and sometimes through cloud sync. Further, Dashcams are mobile (vehicle mounted) whereas, CCTV are fixed devices. Therefore, Dashcams are technically different than CCTV cameras.

The Applicant submits that CCTV stands for Closed-Circuit Television, meaning the video signal is transmitted to a specific set of monitors or recording devices within a closed network, not broadcast publicly. It typically involves multiple cameras connected to a central DVR/NVR system for monitoring and storage.

Whereas Dashcams are standalone recording devices mounted in vehicles. They record video locally on SD cards and sometimes upload to the cloud via Wi-Fi or mobile data. There is no closed-circuit as they do not transmit video to a dedicated monitoring station and they are not part of a networked surveillance system. Dashcams are personal, decentralized devices, unlike CCTV which is centralized.

Further, CCTV cameras are covered by IS Standard 13252 (Part 1): 2010 whereas the subject goods being video camera are covered by IS Standard 616: 2017. This further shows that the subject goods are not CCTV cameras and hence, eligible for the exemption in terms of Sr. No. 288 of Notification No. 45/2025-Cus., dated 24.10.2025.

3.6.2 Dashcams are not IP cameras.



To understand IP cameras and how they function, the Applicant wishes to rely on the research paper titled '*Internet Protocol Cameras with No Password Protection: An Empirical Investigation*' by Haitao Xu, Fengyuan Xu and Bo Che, Northwestern University⁵. Relevant portion of the same is extracted below:

An Internet Protocol (IP) camera refers to a video camera which is attached to a small web server and allows the access to it via Internet protocols. Along with the growing security needs and the development of IoT technologies, IP cameras are being widely used to monitor areas such as offices, houses, and public spaces. However, recent reports [8, 10, 11] and studies [12, 16] have shown that IP cameras contain less than ideal security and could be exploited and fully controlled by miscreants to infringe user privacy and even launch largescale DDoS attacks.

...

IP cameras. An IP camera contains a CPU and memory, runs software, and has a network interface that allows it to communicate to other devices and be remotely controlled by users. Different from CCTV cameras (closed-circuit television cameras), IP cameras have the remote access features for administration and video monitoring. However, the remote accessibility can be exploited by a hacker, especially when users adopt default settings and credentials for the web administrative interface.

...

Relevant portion from '*Security of Internet Protocol Cameras – A Case Example*' by William Campbell, Australian Digital Forensics Conference, 12.04.13 is as follows⁶:

Internet protocol cameras are small electronic devices, present in home, commercial and business variants. They typically consist of a video camera attached to a small web server, allowing access to the device via internet protocols. This access can be used to view the cameras vision, as well as to update and adjust its settings. Unfortunately, there have been recent suggestions that IP cameras contain less than ideal security (Heffner, 2013a; Sood & Gajbhiye, 2011). Given their purpose as security devices, this can be understandably upsetting for consumers as their privacy maybe impacted.

From the above literature, it is evident that IP Cameras are those cameras that run software and are attached to a network server which allows access to these camera and remote control via internet protocol. The subject goods i.e., dashcams do not run any software and cannot be remotely controlled. Dashcams don't rely on or use IP and hence, cannot qualify as an IP camera.

In view of the above, as the subject goods are neither CCTV cameras nor IP Cameras, they are eligible to avail benefit of concessional rate of BCD@10% in terms of Sl. No. 289 of



Notification No. 45/2025 which is available to 'All goods other than CCTV cameras and IP Cameras of Sub-Heading 8525.81 to 8525.89'.

3.7 ISSUES REQUIRING ADVANCE RULING AND APPLICANT'S UNDERSTANDING.

In light of the aforementioned submissions, the Applicant's interpretation of the questions raised is as under:

a. **Question:** Whether the products in question in the present application are classifiable under Tariff Item 8525 89 00 of the First Schedule to the Customs Tariff Act, 1975?

Applicant's understanding: Yes

b. **Question:** Whether the products in question in the present application are eligible to avail benefit of Sl. No. 288 of Notification No. 45/2025?

Applicant's understanding: Yes

c. **Question:** Whether the products in question in the present application are eligible to avail benefit of Sl. No. 289 of Notification No. 45/2025?

Applicant's understanding: Yes

Port of Import and reply from concerned jurisdictional Commissionerate

4.1 The applicant in their CAAR-1 indicated that they intend to import the subject goods i.e. Dashcam at the jurisdiction of Office of the Pr. Commissioner of Customs, AIR CARGO COMPLEX, Mumbai and Office of the Commissioner of Customs, NS-V, JNCH: The application was forwarded to the Office of the concerned Commissionerates for their comments on 24.12.2025, 19.01.2026 and 06.02.2026. However, this office has only received comments/response from the Office of the Pr. Commissioner of Customs, AIR CARGO COMPLEX, Mumbai vide letter dated 18.02.2026 wherein it is submitted that-

The goods under consideration are described as vehicle-mounted "Dashcams" capable of capturing still images and recording video footage, storing the same on memory cards and, in certain models, transmitting data through Wi-Fi. Heading 85.25 of the Customs Tariff covers "Television cameras, digital cameras and video camera recorders." From the technical literature and product specifications furnished, the principal function of the subject goods appears to be capturing and recording digital video/images using CMOS (Complementary Metal-Oxide-Semiconductor) sensors and storing such data on internal/external media. The goods do not appear to satisfy the specific technical parameters prescribed under subheadings;

(a) 8525.81 – High Speed Cameras, digital cameras and video camera recorders;

(b) 8525.82 – Radiation-hardened or radiation-tolerant cameras, digital cameras and video camera recorders;

(c) 8525.83 – Television cameras, digital cameras and video camera recorders incorporating image intensifier tubes or photocathodes for night vision.



Accordingly, this office is of the opinion that the subject goods would appropriately fall under subheading 8525.89, covering “Other” television cameras, digital cameras and video camera recorders. However, final determination may depend upon detailed technical verification of product capability, its principal function, and whether the device performs any additional function that alters its essential character.

II. Eligibility to Exemption under Notification No. 45/2025-Cus.

The applicant has claimed exemption under Sl. No. 288 of Notification No. 45/2025-Customs dated 24.10.2025, which prescribes Nil rate of Basic Customs Duty for “Digital Still Image Video Cameras other than Camera or Camera Module of Cellular Mobile Phones” falling under Tariff Item 8525 89 00. Eligibility to the said exemption is contingent upon the subject goods being correctly classifiable under Tariff Item 8525 89 00 of the First Schedule to the Customs Tariff Act, 1975; and the goods satisfying the specific description “Digital Still Image Video Cameras other than Camera or Camera Module of Cellular Mobile Phones.” It is pertinent to note that the exemption entry does not extend to CCTV Cameras or IP Cameras. Therefore, a factual and functional determination is required to ascertain whether the impugned goods qualify as “Digital Still Image Video Cameras” within the meaning of the said notification and are not in the nature of CCTV/IP cameras. Subject to such determination by the Authority, the admissibility of benefit under Sl. No. 288 may be decided accordingly.

III. Alternate Claim – Sl. No. 289

Sl. No. 289 of Notification No. 45/2025-Customs dated 24.10.2025 prescribes a concessional Basic Customs Duty (BCD) rate of 10% for goods falling under sub-headings 8525.81 to 8525.89, other than CCTV Cameras/IP Cameras. In the present case, the subject goods are described as vehicle-mounted “Dashcams” intended for in-vehicle recording purposes. Based on the product literature and documents furnished, the goods appear to be standalone recording devices installed in motor vehicles and do not prima facie form part of a closed-circuit surveillance system. However, applicability of Sl. No. 289 would depend upon a functional and technical determination that the goods do not operate as CCTV Cameras or IP Cameras in terms of their design, connectivity, and surveillance capability. Accordingly, if the benefit under Sl. No. 288 is not found admissible, and subject to confirmation that the goods are not in the nature of CCTV/IP cameras, the concessional rate of duty under Sl. No. 289 may be considered.

Details of Hearing

5.1 A hearing was held on 20.02.2026 at 03.00 PM. Shri Akhilesh Kangaria and Ms. Drishya, representatives on behalf of the applicant appeared for the hearing (online) and reiterated the contention submitted with the application that the subject goods are Dashboard camera or dashcams are digital video camera used to record video footage/images of peripheral roads and surroundings of automobile drivers. That these video cameras are still image



capturing camera devices with frame rate of 24-30 fps. That these cameras are only digital still image video camera and not IP camera or CCTV cameras and no communication apparatus is attached. They contended that the subject goods merits classification under CTI 85258900.

In support of their claim, they rely upon circular 32/07 dated 10.09.2007; US cross and US opinion on court of international trade; CESTAT case law in the matter of Panama Corporation, TRU letter dated 30.04.2015; CAAR Delhi Ruling in Nikon India (2024) (387) ELT 221 (AAR-Cus., Del.).

They further contended that the subject camera is eligible for exemption under sr. no. 288/289 of the notification no. 45/2025.

5.2 Nobody appeared for PH from the department side.

Discussion and findings

6.1 I have considered all the materials placed before me in respect of the subject goods. I have gone through the submissions made by the applicant during the personal hearing. I proceed to pronounce a ruling on the basis of information available on record as well as existing legal framework.

6.2 At the outset, I find that the issue raised in the question in the Form CAAR-1 is squarely covered under Section 28H(2) of the Customs Act, 1962, being a matter related to classification of goods under the provisions of this Act.

6.3 Before deciding the issue, let me deliberate on the legal framework prescribed in Customs Tariff Act, 1975, Chapter/ Section notes along with HSN explanatory notes. As per Rule 1 of GRI, the titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes.

6.4 The Dashcams are digital video recorders mounted usually on the dashboard of a vehicle giving it an unobstructed view to record activity through the vehicle's windshield or placed in the cabin or rear-side of the vehicle. Illustrative images of a Dashcam is as under:

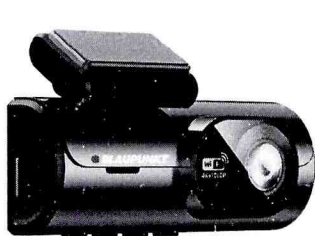


Image-I



Image-II

The dashcams can either be powered by the car's power outlet or hardwired into the car's electrical system that provides constant power or power only when the ignition is on. All



models of Dashcams imported by the Applicant have a wide-view angle to ensure maximum coverage of the roads and are equipped with an in-built microphone and speaker.

In certain models and series, cameras for rear view and in-cabin recording are also provided. With the varying models, there are additional features like In-Plane Switching (IPS) Screen for viewing, built-in GPS along with a real-time vehicle speed tracking from a mobile application, night vision enhancement with Infra-Red (IR) lights etc. The following are the common features among all models of the subject goods that are part of the present application:

- a. Equipped with a Chipset;
- b. Supports with Front-recording;
- c. Minimum resolution of Full-HD 1080P;
- d. Frame rate of at least twenty-four (24) frames per second;
- e. Wide diagonal viewing angle of at least 140 degrees;
- f. Equipped with CMOS Sensor;
- g. Supports 24 hours parking mode and time-lapse recording;
- h. Supports loop-recording;
- i. Supports G-Sensor;
- j. Access of live recordings through Mobile application;
- k. Supports minimum 32 GB TF card storage across all models;
- l. Equipped with Type-C Power Port;
- m. Supports Car Numbers Display.

Additionally, the Original Equipment Manufacturer (OEM) of the subject goods has vide certificate dated 12.11.25 stated that the subject goods i.e., all models of Dashcams have (a) writing speed less than 0.5 mm per microsecond; (b) time resolution of more than 50 nanoseconds; (c) has a maximum frame rate of 30 frames per second; (d) no radiation tolerance and cannot withstand $16[50 \times 10^3 \text{ Gy}(\text{silicon}) (5 \times 10^6 \text{ RAD} (\text{silicon}))]$ as evidenced by its user manual; (e) do not use any photocathodes or electron-amplifying image tubes and uses CMOS sensors instead. Further, the subject goods are covered by IS 616: 2017 which is applicable to video camera and does not cover CCTV cameras.

6.5 Classification of Dashcams:

CTH 8525 provides: TRANSMISSION APPARATUS FOR RADIOBROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS, DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS

- Television cameras, digital cameras and video camera recorders :

8525.81 -- High-speed goods as specified in Subheading Note 1 to this Chapter

8525.82 -- Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter



8525.83 -- Other, night vision goods as specified in Subheading Note 3 to this Chapter
8525.89 – Other

On application of Rule 1 of the GRI, it is observed that the only relevant Heading for classifying the subject goods is Heading 85.25 which covers digital cameras and video camera recorders. Further, reference is made to the HSN Explanatory Notes to Heading 85.25 which lays down the characteristics of the television cameras, digital cameras and video camera recorders that fall under its purview. Relevant portion of the HSN Explanatory Notes to Heading 85.25 is extracted as follows:

(B) TELEVISION CAMERAS, DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS

This group covers cameras that capture images and convert them into an electronic signal that is :

(1) transmitted as a video image to a location outside the camera for viewing or remote recording (i.e., television cameras); or

(2) recorded in the camera as a still image or as a motion picture (i.e., digital cameras and video camera recorders).

Many of the cameras of this heading may physically resemble the photographic cameras of heading 90.06 or the cinematographic cameras of heading 90.07. The cameras in heading 85.25 and the cameras in Chapter 90 typically include optical lenses to focus the image on a light sensitive medium and adjustments to vary the amount of light entering the camera. However, photographic and cinematographic cameras of Chapter 90 expose images onto photographic film of Chapter 37, while the cameras of this heading convert the images into analogue or digital data.

The cameras of this heading capture an image by focusing the image onto a light-sensitive device, such as a complementary metal oxide semiconductor (CMOS) or charge-coupled device (CCD). The light-sensitive device sends an electrical representation of the images to be further processed into an analogue or digital record of the images.

Television cameras may or may not have an incorporated device for remote control of lens and diaphragm as well as for remote control of the horizontal and vertical movement of the camera (e.g., television cameras for television studios or for reporting, those used for industrial or scientific purposes, in closed circuit television (surveillance) or for supervising traffic). These cameras do not have any in built capability of recording images.



Some of these cameras may also be used with automatic data processing machines (e.g., webcams).

"Travelling", mobile mechanical equipment for television cameras, whether or not presented separately, is **excluded** from this heading (**heading 84.28**).

Also excluded from this heading is electrical equipment for long-distance control and focussing of television cameras, when presented separately (heading 85.37).

In digital cameras and video camera recorders, images are recorded onto an internal storage device or onto media (e.g., magnetic tape, optical media, semiconductor media or other media of heading 85.23). They may include an analogue/digital converter (ADC) and an output terminal which provides the means to send images to units of automatic data processing machines, printers, televisions or other viewing machines. Some digital cameras and video camera recorders include input terminals so that they can internally record analogue or digital image files from such external machines.

Generally, the cameras of this group are equipped with an optical viewfinder or a liquid crystal display (LCD), or both. **Many cameras equipped with an LCD can employ the display both as a viewfinder when capturing images and as a screen for displaying images received from other sources or for reproducing images already recorded.**

In this regard, reference is made to Sub-Heading Notes to Chapter 85 which lays down the characteristics and requirements for goods to be classifiable under Sub-Heading(s) 8525.81, 85.25.82 and 8525.83 within Heading 85.25. Relevant portion of the Sub-Heading Notes to Chapter 85 are extracted as follows:

“1. Sub-heading 8525 81 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics:—

- writing speed exceeding 0.5 mm per microsecond;
- time resolution 50 nanoseconds or less;
- frame rate exceeding 225,000 frames per second.

2. In respect of sub-heading 8525 82, radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least 16[50 × 10³ Gy(silicon) (5 × 10⁶ RAD (silicon))], without operational degradation.



3. Sub-heading 8525 83 covers night vision television cameras, digital cameras and video camera recorders which use a photocathode to convert available light to electrons, which can be amplified and converted to yield a visible image. This sub-heading excludes thermal imaging cameras (generally sub-heading 8525 89)".

Sub-Heading Note 1 to Chapter 85 covers 'High-speed television cameras, digital cameras and video camera recorders' which have a (a) writing speed exceeding 0.5 mm per microsecond; (b) time resolution of 50 nanoseconds or less; or (c) Frame rate exceeding 225,000 frames per second. It is observed that the subject goods in the present case do not satisfy any of the above characteristics laid out in sub-Heading Note 1 to Chapter 85. The subject goods have a frame rate of 24-30 fps as evidenced by the technical data sheets of the CMOS sensor and chipset used. They also have a writing speed less than 0.5 mm per microsecond and time resolution of more than 50 nanoseconds. Hence, they are not covered under sub-Heading 8525.81.

Sub-Heading Note 2 to Chapter 85 covers goods of sub-Heading 8525.82 and states that radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. Further, Sub-Heading Note 3 to Chapter 85 requires the goods of sub-Heading 8525.82 to be night vision television cameras, digital cameras and video camera recorders which use a photocathode to convert available light to electrons, which can be amplified and converted to yield a visible image. The certificate dated 12.11.25 issued by the supplier (OEM) also states that the Dashcams manufactured by them are not radiation-hardened or radiation-tolerant video cameras and they do not use photocathode to convert available light to electrons. Therefore, the subject Dashcams do not satisfy the Sub-Heading Notes 1-3 of Chapter 85, and hence they cannot be classified under sub-heading 8525.21, 8525.82 and 8525.83.

The subject goods are not night vision-based cameras that use photocathodes as well. All models of the subject goods use a **CMOS digital image sensor to capture video**, including in low-light conditions. Its "night vision" function is achieved through infrared LED illumination and digital image processing, and not through any photocathode or image-intensifier tube as evident from the CMOS Specification sheet. Hence, they are not covered by Sub-Heading 8525.83.

In the present case, the subject goods are not covered by the conditions set out in Sub-Heading Notes 1 to 3 of Chapter 85. Thus, they are not classifiable under Sub-Headings 8525.81, 8525.81 and 8525.83. Accordingly, the subject goods are merit classification under Sub-Heading 8525.89 specifically under Tariff Item 8525 89 00 which covers 'Other' types of digital cameras and video camera recorders.

6.6 The applicant submitted that the subject goods being Digital Still Image Video Cameras classifiable under Tariff Item 8525 89 00 are eligible for NIL rate of BCD in terms of Sl. No. 288 of Notification No. 45/25. Relevant portion of the Notification is extracted as follows:



Sl. No.	Chapter or Heading or Sub-Heading or Tariff Item	Description of goods	Standard rate	IGST	Condition No.
288	8525 89 00	Digital Still Image Video Cameras other than Camera or Camera Module of cellular mobile phones	Nil	-	-

The applicant submitted that the term 'digital still image video camera' has not been defined within Notification No. 45/25. It is a settled principle that benefit of any Notification has to be extended by giving a plain meaning to the description without resorting to intent of such notifications/ circulars etc. In short, the Notification entry has to be interpreted strictly.

The Applicant submits that the subject goods are digital still image video camera as they take still images and store them as single frame of video. These single video frames, when reproduced at a specified frame rate achieve an illusion of a moving image. The subject goods in the present case have a frame rate of 24-30 frames per second and have the capability of taking still images.

Hence, the subject goods qualify as Digital Still Image Video Cameras as they have the function of taking still images to form videos. Therefore, the subject goods qualify the description column as well as the classification column and hence are eligible for the exemption.

6.6.1 A **dashcam** is an electronic video recording system installed in a vehicle to continuously capture video of the road and surroundings while driving. Technically, it operates as a **continuous digital video recorder** rather than a digital still image camera. From the catalogue submitted by the applicant, it is observed that dashcams are described as Digital Video Recorder (DVR). DVR is an electronic device that records video in a digital format to a disk drive, USB flash drive, SD memory card, SSD or other local or networked mass storage device.

6.6.2 In order to determine whether the subject goods are Digital still image video camera or digital video recorder, I will discuss the functioning of the subject goods-

Glass or multi-layer optical lens focuses the light on CMOS sensor, which consists of millions of pixels (photosites), with each pixel captured by four photodetectors. Each photodetector is built on the silicon substrate and contains a photodiode to collect photons and three transistors: a row selector, an amplifier, and a reset transistor. When photons enter the photosite, they hit a light-sensitive semi-conductor diode, or **photodiode**, and are converted



into an electrical current that directly corresponds to the intensity of the light detected. This signal is amplified on-pixel, then sent to an analog-to-digital converter (ADC), which converts it into digital format and sends it to an image processor. The data directly off the sensor is usually a monochrome "Bayer image" or raw data which is sent to Image Signal Processor. The raw pixel data is sent to the SoC's (System on a Chip) Image Signal Processor. The ISP cleans up the footage by adjusting white balance, reducing noise, and applying Wide Dynamic Range (WDR) to handle high-contrast lighting. This produces a clean digital image frame. The camera captures many frames per second, when these frames are played quickly, they create a raw video frame. The processed video frames are then sent to a **video encoding processor**. Raw video is too large to store, so the processor compresses it using efficient codecs, typically H.264 or the newer H.265 (HEVC), to create manageable file sizes while maintaining quality. Thus, it is how light is converted into video in dashcams.

6.6.3 Now, in the present case, it is observed from the submission made by the applicant that ISP SA220/SA220C uses video input i.e. DVP, BT.656 and MIPI-CSI2 and video output is given in RGB/i8080/SPI/BT.656/BT.1120. The subject goods record video in MOV/H.264 or ts/H.264 format. Further, the 1/3" 4Mega CMOS Image Sensor used in dashcam have application in Car Driving Recorders. Dashcams have inn-built microphones to record video with audio which is similar in function to video camera recorder. The subject goods are specifically designed for continuous video recording and have the capability to take screenshot which is ancillary function.

The recorded video is in the format of MOV/ts. It is clear that the subject goods are not digital still image video camera that capture still images in JPEG/RAW/TIFF format. Also, from the website of the manufacture i.e. <https://blaupunktcar.in/buy/Car-Accessories/DASHCAM-/DC-4050-WIFI/385/> it is evident that the subject goods are Digital Video Recorder.

6.6.4 Further, the applicant submitted that the subject goods use a **CMOS digital image sensor to capture video**, including in low-light conditions. The applicant itself claimed that the subject goods capture video not still image. Also, in the HSN explanatory notes, **digital cameras and video camera recorders** are described separately. The same is explained as below:

(B) TELEVISION CAMERAS, DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS

This group covers cameras that capture images and convert them into an electronic signal that is :

- (1) transmitted as a video image to a location outside the camera for viewing or remote recording (i.e., television cameras); or
- (2) **recorded in the camera as a still image or as a motion picture (i.e., digital cameras and video camera recorders)**



From the above, it can be implied that the cameras which capture images and convert them into an electronic signal that is **recorded in the camera as a still image, are digital camera; and as a motion picture are video camera recorders.** Digital Still Image Video Camera and Dashcams are not the same and there is technical difference between them as detailed below:

- i. The primary function of these devices i.e. dashcams, is the **continuous capture, processing, and storage of moving video images** of the external surroundings while the vehicle is in motion. The technical design, hardware architecture, and operational mode of dashcams clearly establish that they function as **continuous video recording systems** rather than digital still image cameras capable of incidental video recording.
- ii. A dashcam is equipped with a **wide-angle optical lens system, CMOS image sensor, image signal processor (ISP), video compression processor, and digital storage interface**, all integrated within a compact embedded electronic system. The design of the device i.e. Dashcam is therefore optimized for **uninterrupted video recording**, rather than for the capture of discrete still images.
- iii. From a functional standpoint, dashcams operate through a process known as **continuous loop recording**. The device automatically records video footage in sequential segments, typically ranging from one to five minutes in duration, and stores them on removable flash memory such as a microSD card. Once the storage capacity is reached, the system automatically overwrites the oldest recorded footage with newly recorded data. This recording mechanism is fundamentally characteristic of **video camera recorders**, which are designed for uninterrupted moving image capture, and is not a feature associated with digital still image cameras.
- iv. Furthermore, the internal processing architecture of dashcams incorporates a **dedicated video encoding processor**, whose primary function is to compress and encode continuous video streams using standard digital video compression formats such as MPEG-4, H.264 (AVC), or H.265 (HEVC). These compression standards are specifically developed for **motion video recording and streaming applications** and are used in professional and consumer video recording equipment. The presence of such specialized video encoding hardware indicates that the principal purpose of the device is **video capture and recording**, rather than still photography.
- v. Another distinguishing technical characteristic of dashcams is the presence of **automatic event recording systems**, including accelerometer-based impact sensors (commonly referred to as G-sensors). These sensors detect sudden acceleration, braking, or collision events and automatically protect the relevant video segment from being overwritten during loop recording. Such event-triggered video preservation systems are specifically intended for **incident documentation and surveillance purposes**, which are functions associated with continuous video recording devices and not with digital still image cameras.
- vi. Dashcams are also typically integrated with **vehicle-dependent power management systems** whereas **digital still image cameras are manually operated devices intended primarily for photography.**



- vii. These devices are engineered with wide-angle lenses ranging between approximately 120° and 170°, allowing them to capture a broad field of view of the road environment. Such optical configurations are optimized for surveillance-type video monitoring rather than for photographic image composition, which is typical of digital still cameras.

In view of the above, it is clear that the subject goods does not fall under category of Digital Still Image Video Camera but are Digital Video recorder. Hence, the sr. no. 288 of the notification no. 45/2025 is not applicable in this case.

6.7 Now, I will discuss the alternative exemption benefit claimed. The Applicant submits that the subject goods are also eligible to avail benefit of concessional rate of BCD@10% in terms of Sl. No. 289 of Notification No. 45/2025. Relevant portion of Notification No. 45/2025 is extracted as follows:

Sl. No.	Chapter or Heading or Sub-Heading or Tariff Item	Description of goods	Standard rate	IGST	Condition No.
289	8525 81 to 8525 89	All goods other than CCTV Camera / IP Camera	10%	-	-

Now, it is pertinent to determine dashcams are neither CCTV camera nor IP camera. CCTV cameras have dedicated power lines, and the connectivity is based on wired ethernet / optical fiber. Whereas dashcams source their power from the vehicle and the connectivity is through Wi-Fi / 4G/5G connection and sometimes through cloud synchronisation.

CCTV involves multiple cameras connected to a central DVR/NVR system for monitoring and storage whereas Dashcams are standalone recording devices mounted in vehicles. They record video locally on SD cards and sometimes upload to the cloud via Wi-Fi or mobile data in loop recording. Dashcams have G-sensor but it is not equipped in CCTV cameras.

IP Cameras are those cameras that transmits video data through an IP network such as Ethernet or Wi-Fi and can be accessed remotely via internet protocol. The subject goods i.e., dashcams do not run any software and cannot be remotely controlled. Dashcams don't rely on or use IP and working of Dashcam is not dependent on a network, hence, cannot qualify as an IP camera.

In view of the above, as the subject goods are neither CCTV cameras nor IP Cameras, they are eligible to avail benefit of concessional rate of BCD@10% in terms of Sl. No. 289 of



Notification No. 45/2025 which is available to 'All goods other than CCTV cameras and IP Cameras of Sub-Heading 8525.81 to 8525.89'.

7. In view of the above facts and circumstances of the case and discussion made, I reach to conclusion that

The products in question i.e. Dashcams above; merit classification under CTI 8525 89 00 as other television cameras, digital cameras and video camera recorders of the Customs Tariff Act, 1975 and concessional rate of basic customs duty in terms of Sl. No. 289 of Notification No. 45/25-Cus., dated 24.10.2025) is applicable in this case.

8. I rule accordingly.



P. Rameshwar
24/3/26

(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. BPIN Private Limited,
148, Jolly Maker Chamber-II, Nariman Point, Mumbai – 400 021.
{Email: pankaj.jagwani@blaupunktcar.in }
2. The Commissioner of Customs (NS-V), JNCH,
Tal- Uran, District, Raigad, Nhava Sheva,
Maharashtra – 400 707.
3. The Pr. Commissioner of Customs (Import),
Air Cargo Complex, Sahar,
Andheri East, Mumbai – 400099.
4. 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
5. The Principal Chief Commissioner of Customs,
Mumbai Customs Zone-I, Ballard Estate,
Mumbai -400001. Email: ccu-cusmum1@nic.in
6. 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
7. The Member (Customs), Central Boards of Indirect Taxes & Customs,
North Block, New Delhi-110001.Email: mem.cus-cbec@nic.in
8. The Webmaster, Central Boards of Indirect Taxes & Customs.
Email: webmaster.cbec@icegate.gov.in
9. Guard file.



(Vivek Dwivedi)

Dy. Commissioner & Secretary
Customs Authority for Advance Rulings,
Mumbai