



सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण
Customs Authority for Advance Rulings
नवीन सीमाशुल्क भवन, बेलाई इस्टेट, मुंबई - ४०० ००१
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F.No. CAAR/CUS/APPL/87/2025 - O/o Commr-CAAR-Mumbai

दिनांक/Date: 26.11.2025

Ruling No. & date	CAAR/Mum/ARC/114/2025-26 dated 26.11.2025
Issued by	Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	Wipro Pari Robotics Private Limited Gat No. 463/A/2/8 to 463/A/2/11, 463/A/2/15 & 463/A/2/16, Village Dhangarwadi, Taluka Khandala, Satara, Maharashtra, 412801 Email- kavita.k@wipropari.com ; rupeshmk@wipropari.com ; pramodd@wipropari.com
Concerned Commissionerate	The Commissioner of Customs, Pune. ICE House, 41/A, Sasoon Road, Central Excise Colony, Sangamvadi, Pune-411001, Maharashtra. Email: commr-cuspune@nic.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.
- 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. Wipro Pari Robotics Private Limited (IEC No. AADCW2907L) (hereinafter referred as "The Applicant") filed an application 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 27.06.2025, along with its enclosures in terms of Section 28H (I) of the Customs Act, 1962 (hereinafter referred to as the 'Act'). The applicant is seeking advance ruling regarding applicability of Notification No. 134/94-Cus dated 22.06.1994 on importation of USED goods / equipment for refurbishment/re-processing/re-conditioning/re-designing/re-manufacturing/re-assembling/re-tooling/re-pair/Software or Programming Uploading/ Integration/Testing/ tooling validation and other related activities of Automation Systems and Material Handling Systems on re-export basis.

2. Submission by the Applicant:

2.1 The Applicant, situated at Gat No. 463/A/2/8 to 463/A/2/11, 463/A/2/15 & 463/A/2/16, Village Dhangarwadi, Taluka Khandala, Satara, Maharashtra, 412801 and having Import Export Code bearing No. AADCW2907L, is inter alia engaged in the business of providing comprehensive Global Automation Solution like Turnkey Automation Systems and developing world class solution using the most modern processes and product, providing end to end Industrial Automation solutions to manufacturing businesses enabling them to be efficient, automated, digitized, and smart while also providing services in powertrain and Electric Vehicle (EV) sectors.

2.2 The applicant submitted that they have witnessed a surge in demand for its solutions, particularly in the field of EV technologies, such as battery assembly, handling, testing, and automated car parking systems. As part of this growth, they are exploring a new avenue of business which would include import of various equipment, assemblies, sub-assemblies, parts & affiliated components & likewise items of this program in dismantled condition to India for refurbishment/re-processing/re-conditioning/re-designing/re-manufacturing/re-assembling/re-tooling/re-pair/Software or Programming Uploading/ Integration/Testing/ tooling validation (hereinafter referred to as 'the manufacturing and services') either previously supplied by the company or any other companies.

2.3 The applicant submitted that second-hand or used goods (hereinafter referred to as 'the subject goods') are classified under various HS codes which are to be imported for the manufacturing and services mentioned above. Few examples of these goods are given below:

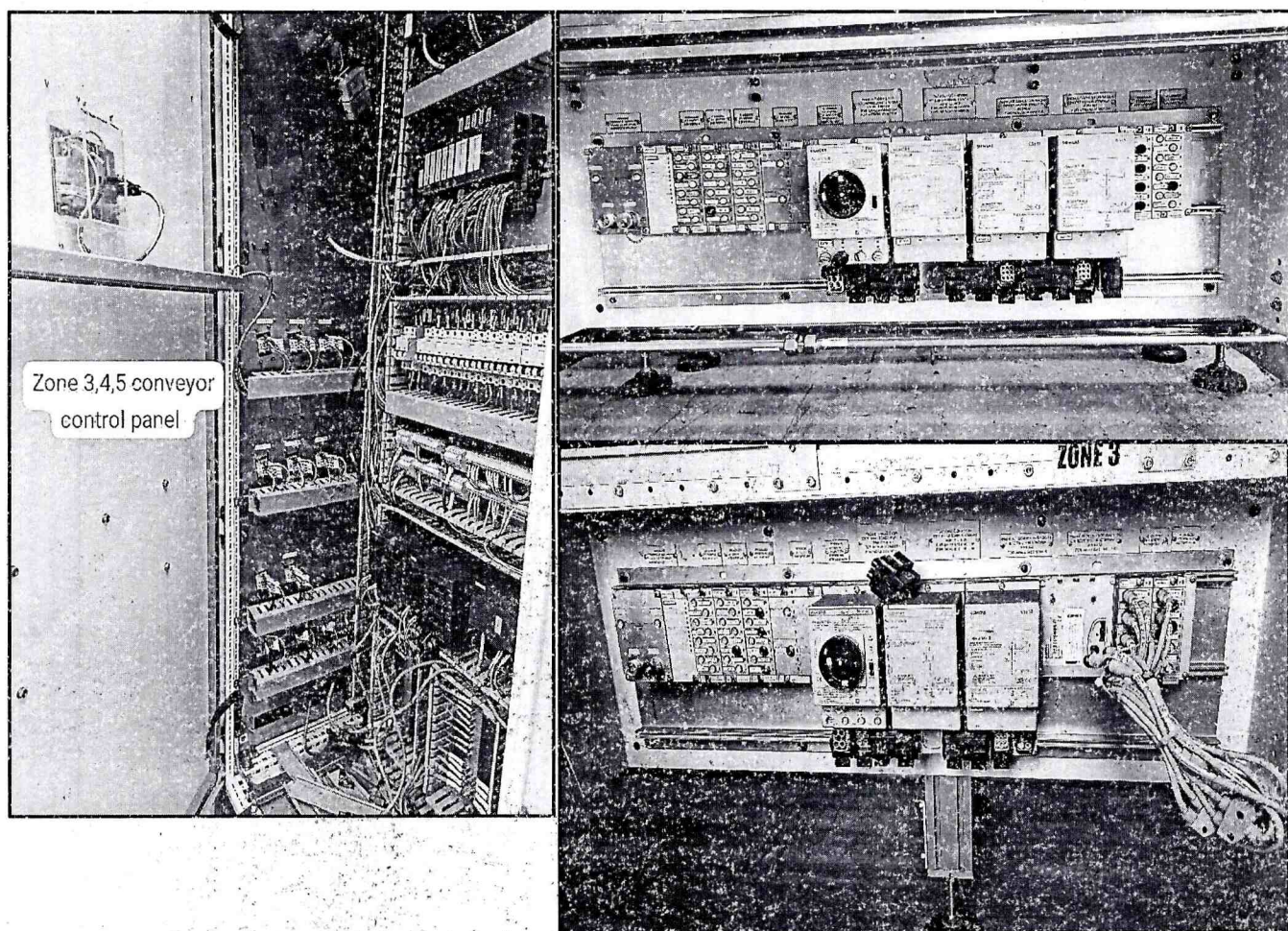
- (i) Control Panel Assembly
- (ii) Pro-racks, Pneumatic assembly for Control Panel Assembly;
- (iii) Cables for Control Panel Assembly;
- (iv) Miscellaneous Controls Materials;
- (v) Gantry System
- (vi) Conveyor
- (vii) Automation System
- (viii) Other Machinery, other lifting, handling, loading or unloading machinery
- (ix) Skid Storage System or Equipment
- (x) Module Storage Racks
- (xi) Nut Runner set or tightening tools

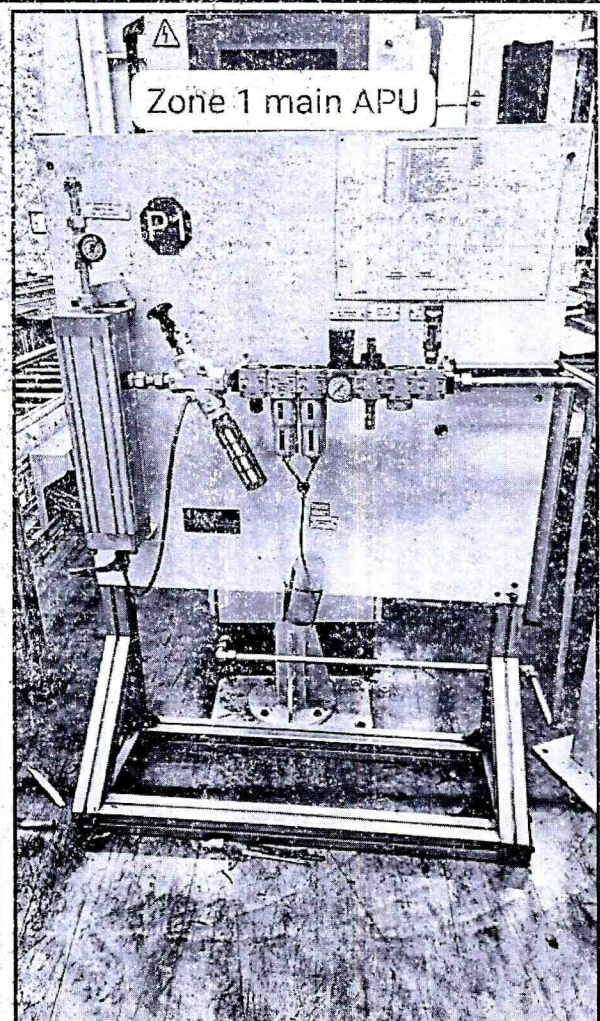
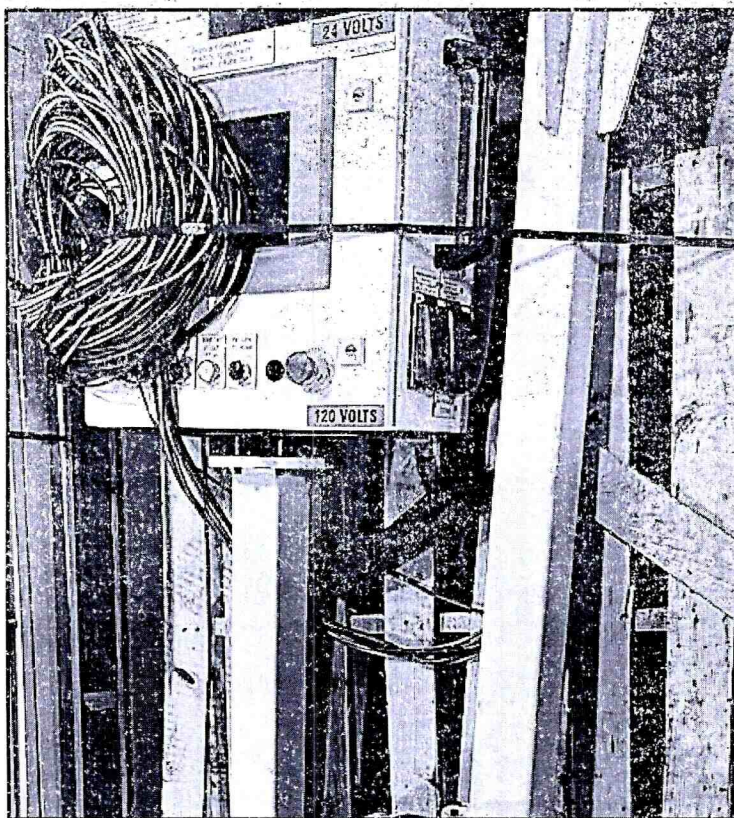
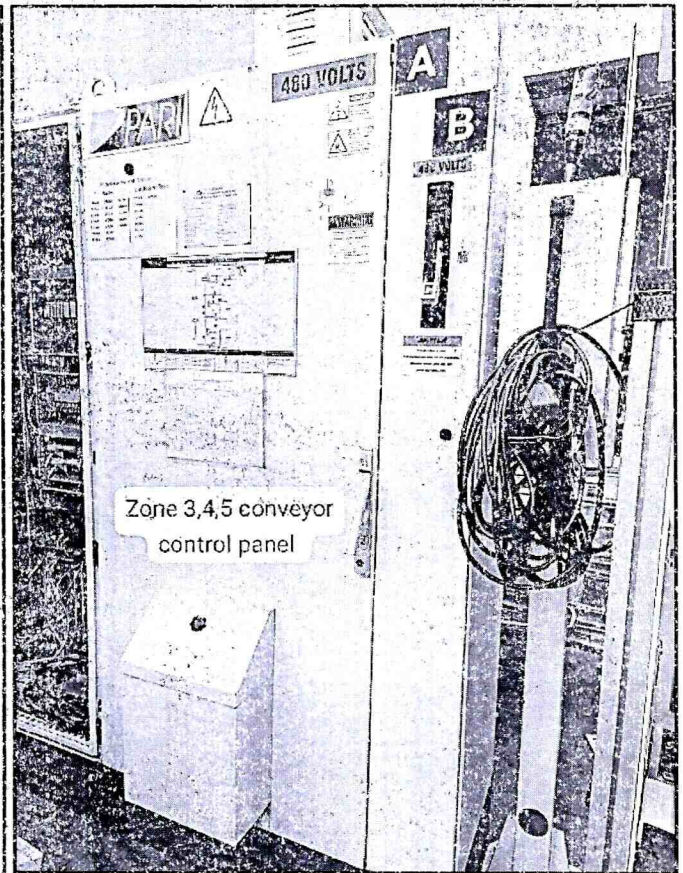
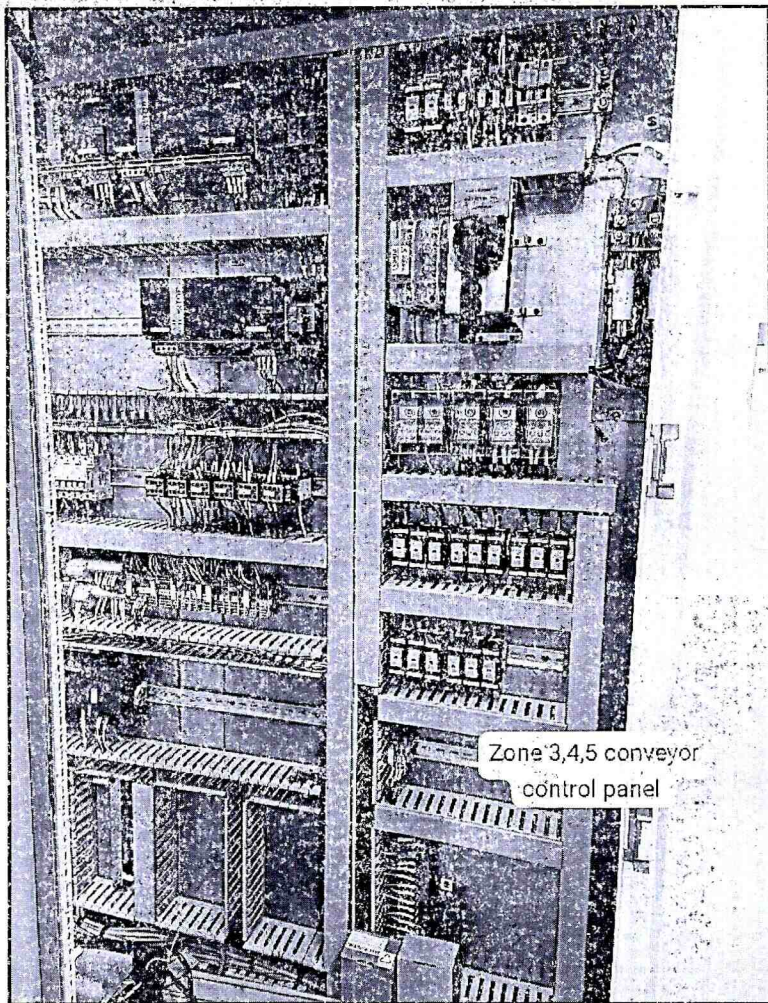


- (xii) Servo Presses
- (xiii) Robots and Controllers
- (xiv) Trays for tooling validation
- (xv) proto-type parts for tooling validation
- (xvi) Integrated Pedestal robotic cell
- (xvii) Various Components like Adaptor plate, engine cylinder head part, Pack-in Dunnage tray for cylinder heads, Pack-out dunnage tray for cylinder heads with Lid, Pack-Out Dunnage base, etc.

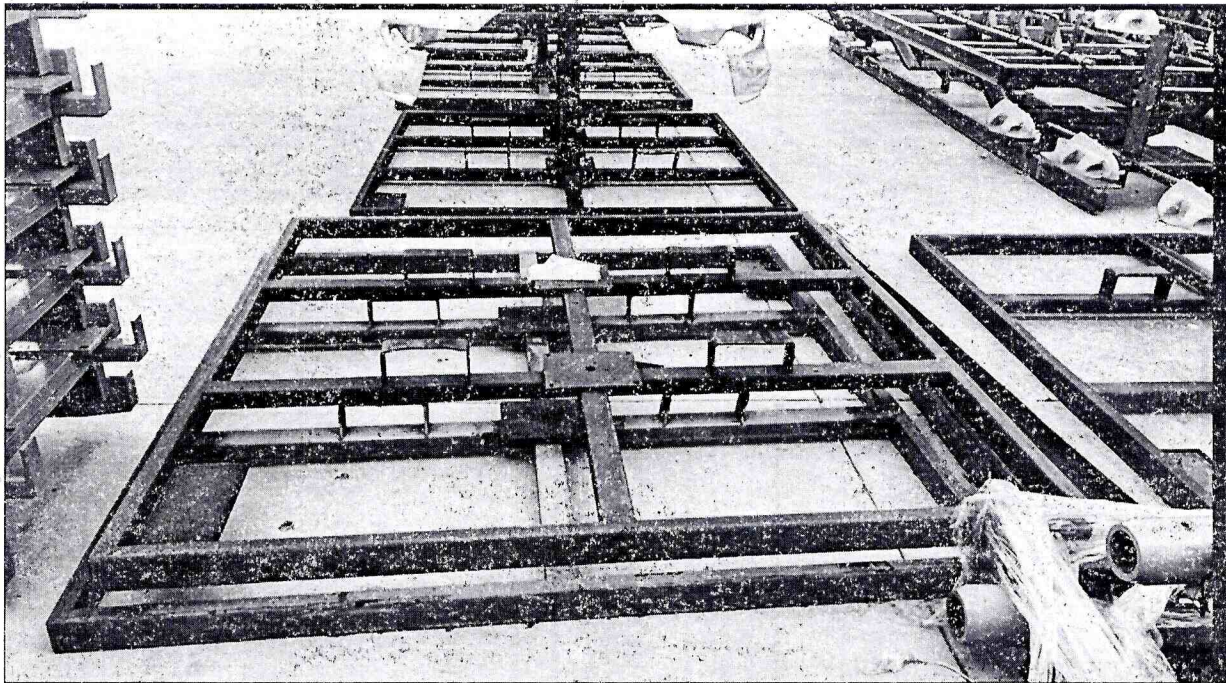
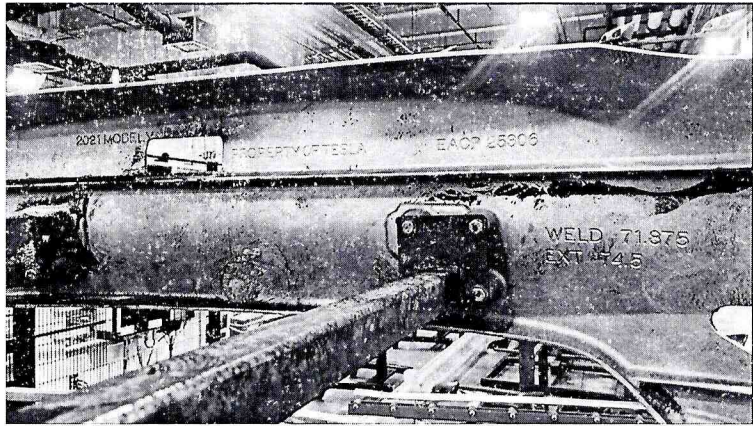
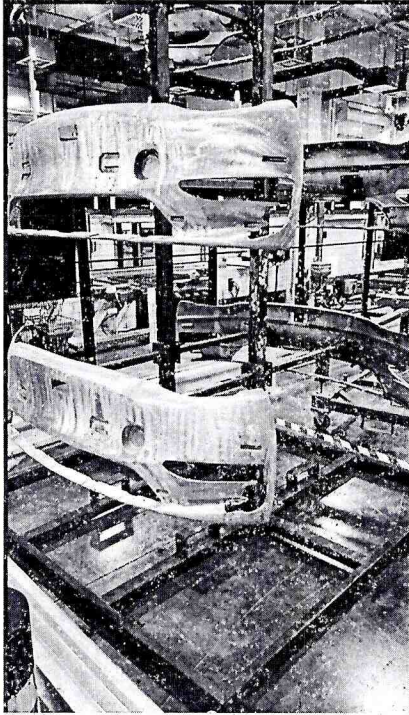
2.4 The applicant submitted that in addition to the above, they also intends to import similar types or categories of used equipment and goods, classified under different HSN codes, for purposes such as refurbishment/re-processing/re-conditioning/re-designing/re-manufacturing/re-assembling/re-tooling/re-pair/Software or Programming Uploading/ Integration/Testing/ tooling validation and other related activities.

Control Panel Photos:





Skid Storage system / Equipment:



3. Applicants Interpretation of Law/Facts:

A. Applicability of Notification 134/94-Cus to Imports for Refurbishment and Re-Export:

3.1 The applicant submitted that the notification applies to a wide range of goods such as capital goods, material handling equipment, raw materials, components, tools, consumables, and other specified items. The repair, reconditioning, or reengineering will be conducted in accordance with Section 65 of the Customs Act, 1962, which pertains to the operation of bonded warehouses for specified purposes. The goods, after undergoing refurbishment, must be re-exported and not cleared for home consumption in India. The applicant further submitted that the NN 134/94 has been extended

to 31st March, 2029 vide Notification No. 38/2024 dated 23rd July, 2024 which will be valid while they import the goods and export the same after re-furbishing them.

3.2 The applicant submitted that the subject goods to be imported by them fall within the categories listed in the notification. They intend to import second-hand or used goods, which may either be items previously manufactured and exported by the Applicant or those produced by third parties of the foreign supplier. The specific purpose of each import will vary and could include trial and testing, refurbishing, reprocessing, remanufacturing, reconditioning, reassembling, or repairing. Upon completion of the intended purpose, the goods will be re-exported either as part of a new assembly line or system or separately in their value-added condition.

3.3 The applicant submitted that the NN 134/94 provides that the customs duty exemption for goods imported specifically for repair, refurbishment, or reconditioning, with the condition that they are re-exported after such activities. The Applicant's proposed operations (importing second-hand automation equipment, refurbishing them, and re-exporting) fulfil these objectives as the purpose of import is refurbishment and not domestic sale or consumption. Further, given the volumetric nature of the goods, the Applicant intends to import the goods in Completely Knocked Down (CKD) or Semi Knocked Down (SKD) condition. The notification imposes no restrictions on the condition of imported goods, provided they are identifiable and traceable to the exported goods post-refurbishment.

3.4 The applicant submitted that post the import, the goods shall be stored at the Domestic Tariff Area (DTA) unit operated by the Applicant. The goods in SKD/CKD condition will then be refurbished in the DTA unit operated by the Applicant. The goods will be imported and stored at the unit for further carrying out the process of re-pair/ refurbishment.

3.5 The applicant submitted that as explained above, it is understood that in the instant case, the Company will be importing the unassembled parts from outside India in 'ready to assemble' condition. Post the clearance of the goods, the same will be assembled in India and re-exported. In this regard, the applicant relied on Rule 2(a) of the GRI which states that the goods presented in unfinished condition are classifiable as finished goods, provided such unfinished goods has the essential character of the finished good. The relevant extract of Rule 2(a) of the GRI has been reproduced hereunder:

"2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled."

3.6 The applicant submitted that in view of the above, it can be seen that the above Rule 2(a) speaks about unfinished as well as unassembled articles. As regards to the difference between the first and second part of GIR 2 (a) (incomplete and unassembled product) the first part provides for classification, as an entity, of articles presented incomplete or unfinished, while the second part provides for classification, as an entity, of certain collections of individual articles (commonly referred to as 'parts'). The second part also clarifies that in order to qualify for classification as an entity, the actual collection of 'parts' does not have to be sufficient to assemble a complete or finished articles, so long as the 'parts' can be assembled into an incomplete or unfinished article that has the essential character of a complete or finished article. The Explanatory Notes to the said Rule has been reproduced hereunder:



"RULE 2(a)

(Articles presented unassembled or disassembled)

(V) The second part of Rule 2(a) provides that complete or finished articles presented unassembled or disassembled are to be classified in the same heading as the assembled article. When goods are so presented, it is usually for reasons such as requirements or convenience of packing, handling or transport.

(VI) This Rule also applies to incomplete or unfinished articles presented unassembled or disassembled provided that they are to be treated as complete or finished articles by virtue of the first part of this Rule.

(VII) For the purposes of this Rule, "articles presented unassembled or disassembled" means articles the components of which are to be assembled either by means of fixing the devices (screws, nuts, bolts, etc.) or by riveting or welding, for example, provided only assembly operations are involved.

No account is to be taken in that regard of the complexity of the assembly method. However, the components shall not be subjected to any further working operation for completion into the finished state.

Unassembled components of an article which are in excess of the number required for that article when complete are to be classified separately.

(XVII) Cases covered by this Rule are cited in the General Explanatory Notes to Sections or Chapters (e.g., Section XVI and Chapters 44, 86, 87 and 89).

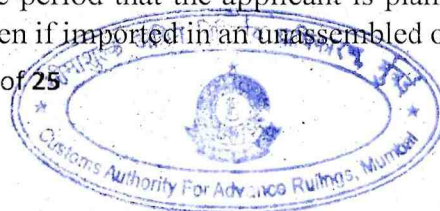
(IX) In view of the scope of the headings of Sections I to VI, this part of the Rule does not normally apply to goods of these Sections."

3.7 The applicant submitted that upon perusal of the above, it can be inferred that in order to fall under Rule 2(a) of the GRI, the following conditions are required to be fulfilled:

- a. Articles must be presented unassembled or disassembled, and as presented, shall have the essential character of the complete article;
- b. The articles must be in such unassembled / disassembled form that the assembly is possible either by means of fixing the devices (screws, nuts, bolts, etc.) or by riveting or welding;
- c. The components shall not be subjected to any further working operation for completion into the finished state.

3.8 The applicant submitted that the applicant is eligible for the exemption under NN. 134/94-Cus as it qualifies the conditions wherein the subject goods will be imported for repair, refurbishment, or reconditioning, and will be re-exported post-refurbishment. The notification applies to a wide range of goods, including capital goods and components, which are imported for specific purposes such as trial, testing, reconditioning, or refurbishment, and subsequently re-exported after undergoing these processes. In this case, the applicant intends to import second-hand goods in CKD SKD condition, refurbish them, and re-export them in their refurbished state with value addition. The goods will not be sold or cleared for home consumption in India.

3.9 The applicant submitted that the notification has been extended until March 31, 2029, vide Notification No. 38/2024, which is well within the period that the applicant is planning to import, refurbish and re-export. Furthermore, the goods, even if imported in an unassembled or disassembled



state, will be considered eligible for exemption as per Rule 2(a) of the General Rules for the Interpretation of Tariff, which allows the classification of unassembled goods as finished goods if they retain the essential character of a complete article. Accordingly, the applicant qualifies for the customs duty exemption.

B. Goods Imported to a Warehouse in DTA Unit for Repair/Refurbishment and Subsequent Re-Export:

3.10 The applicant submitted that Section 65 of the Customs Act allows for manufacturing processes or other operations to be carried out on warehoused goods, provided the owner obtains prior approval from the Principal Commissioner or Commissioner of Customs, and complies with the conditions set out in Section 65A. This provision is applicable to warehouses beyond the scope of the MOOWR scheme, meaning it covers a broader range of licensed warehouses. Section 65 applies to any warehouse where operations are conducted on imported goods, regardless of whether the goods are intended for export or domestic consumption.

3.11 The applicant submitted that in cases where the activity is carried out in a warehouse other than under MOOWR, the general provisions of Section 65 still apply, but the focus would be on ensuring that customs duties are properly accounted for depending on whether the goods are exported or cleared for home consumption. If waste or refuse is generated during the operation, import duty will be remitted or charged based on whether the goods are exported or cleared for domestic use, as given in Subsection (2) of Section 65. Therefore, even if the warehouse is not a MOOWR warehouse, the exemption can be claimed under NN 134/94 for the import of second-hand goods for repair, refurbishing, reconditioning, or re-engineering, with the condition that these imported items must eventually be exported.

3.12 The applicant submitted that the Notification No. 134/94, permits the repair or reconditioning of goods such as capital goods, raw materials, components, and machinery, among others. These goods must be exported within three years, and any waste generated must comply with environmental norms.

C. Necessary Compliance Required Under Applicable Waste Management Regulations:

3.13 The Applicant submitted that as per their understanding; while carrying out the repair/refurbishment, the process may generate waste. The waste produced during the refurbishment process, may electronic waste, battery waste, and plastic waste, and will properly manage to ensure compliance with environmental regulations. It is pertinent to note that no hazardous waste will be generated, but the management of specific types of waste will follow the relevant rules and regulations.

3.14 The applicant submitted that for electronic waste, such as defective circuit boards or wiring, the Applicant will adhere to the E-Waste (Management) Rules, 2016, which require proper segregation, storage, and disposal through authorized e-waste handlers or recyclers. The Applicant will maintain detailed records of e-waste disposal. For battery waste, the Applicant will comply with the Battery Waste Management Rules, 2022, and work with authorized recyclers to ensure safe recycling or disposal. This includes following Extended Producer Responsibility (EPR) obligations, which place the responsibility for proper disposal on the handler or user of the batteries. Any plastic waste, including discarded components or packaging, will be managed in accordance with the Plastic Waste Management Rules, 2016 for recyclable and non-recyclable plastics to be sent to authorized disposal facilities. Additionally, the Applicant will manage non-hazardous solid waste, such as metal scraps or general debris generated during repairs, in compliance with the Solid Waste Management



Rules, 2016. The waste will be segregated, and recyclable materials will be sent to authorized recyclers, while non-recyclable waste will be disposed of in approved facilities. The Applicant submitted that it will be ensured that all waste generated during the refurbishment process is disposed of responsibly and would seek guidance on the waste management process mentioned above.

4. Port of Import and reply from Jurisdictional Commissionerate

4.1 The applicant in their CAAR-1 indicated that they intend to avail the notification benefit at their DTA unit located under the jurisdiction of office of the Commissioner of Customs, Pune, GST Bhawan, 41/A, Sasoon Road, Pune-411001. 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 Commissioner of Customs, Pune, GST Bhawan, 41/A, Sasoon Road, Pune-411001 on 01.05.2025 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 23.05.2025, 09.06.2025 and 08.08.2025 to the concerned jurisdictional commissionerates.

The Pune Customs Commissionerate vide its letter dated 11.08.2025 submitted the comments / opinion on the applicant's application sought under Advance Ruling as under:

- The applicant in their application has specifically mentioned that, they want to import "second-hand or used goods" (Indian or Foreign origin) for various purposes like refurbishment/ re-processing/ reconditioning/ re-designing/ re-manufacturing / re assembling/ re-tooling / repair/ software or Programming uploading / integration/ Testing / tooling validation and other related activities.
- **Query 1.** The applicant may import second hand or used goods if they fall under Para 2.31 of the Foreign Trade Policy (relating to import of second-hand goods) and subject to the conditions mentioned therein. These second-hand goods can be imported only for the purpose of repair, refurbishing, reconditioning or reengineering
- **Query 2.** The applicant is eligible to claim the benefit of duty exemption under Notification No. 134/94- Customs dated 22.06.1994, provided these goods are imported by the Applicant for "carrying out repairs, reconditioning, reengineering, testing, calibration or maintenance (including service)" only and not for any other processes as mentioned in the Applicant's application. Further this notification has no relevance for claiming benefit under MOOWR Scheme. The provisions of MOOWR Scheme, 2019 may be referred for claiming duty exemption. The MOOWR Scheme is specifically for those Units which have been granted Warehouse License under provisions of Section 58 and 65 of the Customs Act, 1962.
- **Query 3.** Necessary compliance requirements for handling waste generated during the various processes, undertaken by the applicant, are governed by the relevant provision of the State Pollution Control Board Rules and Regulations and Handling of Hazardous Waste Management Act and adherence to prescribed environmental and safety standards / laws.
- **Query 4.** The list of eligible imported goods for claiming customs duty exemption under provisions of Notification No. 134/94 is already Annexed in The TABLE annexed to the said Notification. The condition mentioned at Sr. No. 10 in the said table, is applicable to the goods imported into a DTA Unit for repair/ refurbishment and not cleared for domestic consumption.
- **Query 5.** As per Notification NO.134/-94 Customs dated 22.06.1994 as amended, the condition is that the repairs, reconditioning, reengineering, testing, calibration or maintenance (including services) as the case may be, is undertaken in accordance with the provisions of section 65 of the Customs Act, 1962. As per section 65(2) of the Customs Act, 1962, if the



resulting goods are exported then import duty shall be remitted on the waste or refuse contained in the goods exported provided that such waste or refuse is either destroyed or duty is paid on such waste or refuse as if it had been imported into India in that form. If the resultant goods are cleared for home consumption, import duty shall be charged on the quantity of goods contained in the waste or refuse. Hence the import duty would be payable on the waste generated during the various processes mentioned by the Applicant if the said waste is not exported by the applicant.

- **Query 6.** The wastage or scrap value will be subjected to the valuation by Customs Authority. The applicant may obtain the Chartered Engineer Certificate about the certification of the quantity generated during the processes undertaken by the Applicant

5. Records of Personal Hearing

5.1 A personal hearing was held on 08.07.2025 at 12:30 PM in the office of the CAAR, Mumbai. Shri Pramod Deshpande, Ms. Kavita Kalbhar, Shri Mayur Khule and Shri Ganesh Kumar, all appeared online for the personal hearing on behalf of the applicant. They contended that they wish to import used goods/ equipment for refurbishment / reprocessing / reconditioning / redesigning / re-assembling etc. of automation system on re-export basis. They have given details of the goods in the application and submitted that other like goods may also be intended to be imported. They seek benefit of duty exemption under Notification 134/94-customs dated 22.06.1994 under MOOWR Scheme. They also seek clarification that if the goods imported in DTA (Domestic Tariff Area) for repair, refurbishment and not cleared for DTA and used in manufacturing processed goods for export are eligible for exemption or otherwise; and applicability of exemption notification and condition; and that whether the waste generated would be available for concessions rate of duty / exemption or to otherwise.

Nobody appeared for the hearing from the departments side.

6. Additional Submissions

6.1 The applicant vide its letter dated 05.08.2024 submitted that they undertake the importation of pre-configured goods from the Original Equipment Manufacturer (OEM) or the end-user, which are then subjected to specific, non- invasive functional enhancements in India. The enhancements are project-specific in nature and involve mechanical, controls as well as software customizations. They submitted the process of few examples that will be undertaken after importation of the goods.

i. PROCESS UNDERTAKEN IN RESPECT OF ROBOTS

- Importation: Robots are imported as base industrial units from the OEM, without any end-use specific customizations. The serial number and manufacturing identity remain unaltered. (Refer image 1 below)
- Value Addition: The imported robots undergo specific modifications including:
 - Installation of End-of-Arm Tools (Grippers) (Refer Image 2 below);
 - Integration/ mounting of dress packs comprising cables and harnesses;
 - Uploading of customized, project-specific software; and
 - in certain cases, pedestals are added for mounting purposes. (Refer Image 2 below)



- Integration and Testing: Post value addition (Refer image 2 below), the robot is subjected to integration and functionality testing as part of the export project assembly line. No structural alteration or change in essential character is made.
- Re-export: Upon successful testing and validation, the robot which is now enhanced with specific functionality but retaining its original hardware and identity is re-exported to the foreign customer.

Robots:

Imported Robots

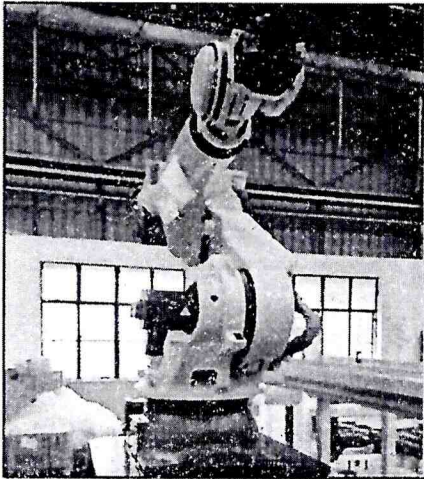
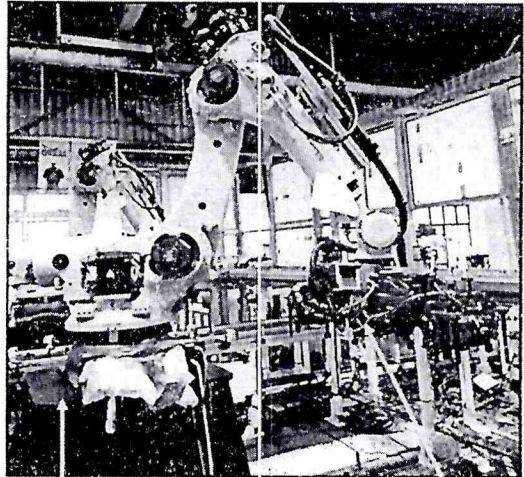


IMAGE 1

Value addition done to Robot by the Applicant



Pedestal added for robot mounting

Gripper mounted on robot

IMAGE 2

ii. PROCESS IN RESPECT OF CONTROL PANELS

- Importation: Control panels are imported either from the OEM or the overseas customer in pre-assembled condition. (Refer Image 3 below)
- Value Addition: Functional enhancements are undertaken including:
 - Inspection and validation of internal control components;
 - Upgradation or replacement of such components based on technical specifications;
 - Affixation of hazard and information stickers as per user-specific requirements (Refer Image 4 below); and
 - Installation of tailored software for panel operations. (Refer Image 4 below)
- Testing and Integration: The panels are functionally tested and integrated with the overall project configuration.
- Re-export: The customized and upgraded panels are re-exported post completion of the assigned project scope.



Control Panel

Imported Control Panels

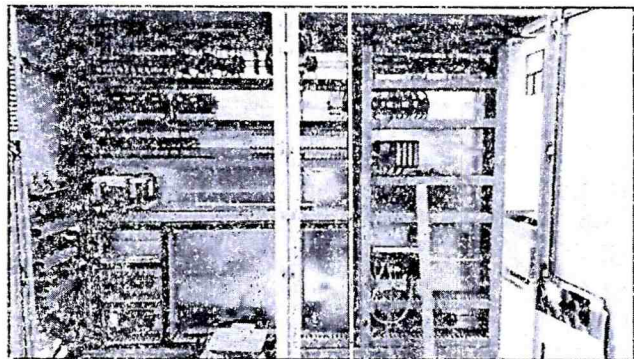
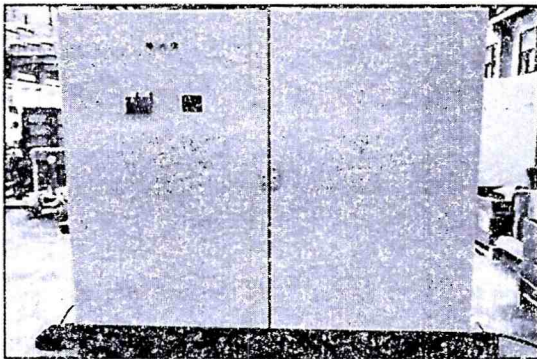
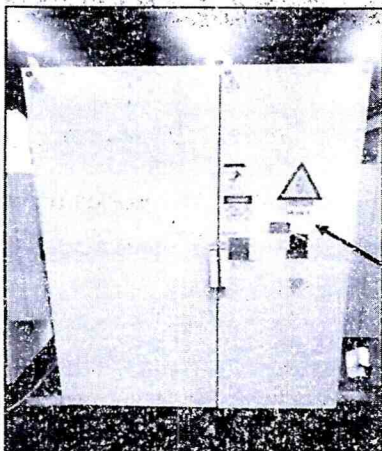


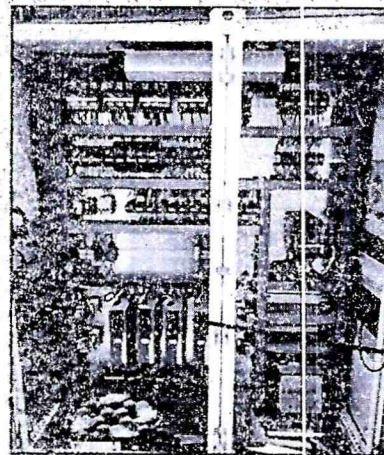
IMAGE 3

Control Panel

Value addition done to control panel by the Applicant



Hazard and information stickers mounted on control panel doors



Controls components added/ upgraded to control panels as per end user application

IMAGE 4

iii. PROCESS IN RESPECT OF CONVEYORS

- Importation: Conveyors are imported from OEMs or customers either in modular form or as complete assemblies. (Refer Image 5 below)
- Value Addition: The imported conveyors are modified through the following processes:
 - Adjustment of conveyor length and height in accordance with project layout;
 - Upgradation and repositioning of sensors, including addition of stoppers, as required (Refer Image 6 below); and
 - Installation of customized software to enable automated control and alignment with project requirements.
- Testing and Integration: The modified conveyors are tested and integrated into the export assembly line to ensure they meet project requirements
- Re-export: On completion of testing and validation, the conveyors are re-exported with added functional value, without any change to their nature of functionality.

Conveyor

Imported Conveyors

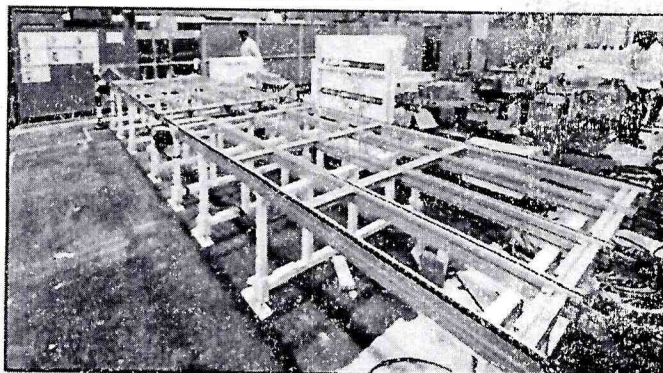
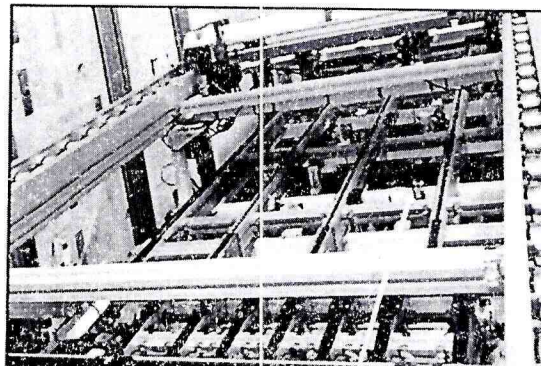


IMAGE 5

Value addition done to Conveyor by WP



Conveyor Upgraded with the additional sensors and stopper unit to suit the application

IMAGE 6

6.2 The Applicant further submitted that the processes undertake only functional value addition, without effecting any transformation or change in the essential character of the imported goods. The original identification and serial numbers are retained throughout. Accordingly, they seek to claim duty exemption benefit under Notification No. 134/94-Customs, read with Para 2.3.1 of the Handbook of Procedures, Foreign Trade Policy 2023.

6.3 The applicant further submitted the few examples of second-hand or used goods proposed for import, the same is as under:

1. Control Panel Assembly
2. Pro-racks and Pneumatic Assembly for Control Panel Assembly
3. Cables for Control Panel Assembly
4. Miscellaneous Control Materials
5. Gantry System
6. Conveyor System
7. Automation System
8. Other Machinery, including lifting, handling, loading, or unloading equipment
9. Skid Storage System or Equipment
10. Module Storage Racks
11. Nut Runner Set or Tightening Tools
12. Servo Presses
13. Robots and Controllers
14. Trays for Tooling Validation
15. Prototype Parts for Tooling Validation
16. Integrated Pedestal Robotic Cell

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 made by the applicant 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 following questions:

- a. Whether they can import various second-hand or used goods (Indian or Foreign origin) for refurbishment/re-processing/re-conditioning/re-designing/re-manufacturing/re-assembling/re-tooling/re-pair/Software or Programming Uploading/Integration/Testing/ tooling validation and other related activities.
- b. Whether they are eligible to claim the benefit of duty exemption under Notification No. 134/94 – Cus. dated 22.06.1994 under MOOWR Scheme;
- c. Necessary compliance requirements for handling waste generated during the refurbishment/re-processing/re-conditioning/re-designing/re-manufacturing/re-assembling/re-tooling/re-pair/Software or Programming Uploading/Integration/Testing/ tooling validation and other related activities and ensuring adherence to environmental and safety standards/laws.
- d. Whether goods imported into a DTA unit for repair/refurbishment and not cleared for domestic consumption are exempted from duty payment and if the exemption be claimed under NN134/94 and its conditions?
- e. Whether import duty would be payable on the waste generated during the refurbishment/re-processing/re-conditioning/re-designing/re-manufacturing/re-assembling/re-tooling/re-pair/Software or Programming Uploading/Integration/Testing/ tooling validation and other related activities?
- f. How to define the wastage or scarp value?

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 applicability of a notification issued under sub-section (1) of Section 25 of the Customs Act, 1962, having a bearing on the rate of duty. 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 submitted that they are engaged in providing automation solutions and turnkey systems for the automotive and EV sectors. They propose to import used or second-hand machinery, control panels, conveyors, robots, gantries, trays, tooling and similar capital goods (collectively “subject goods”) either of Indian or foreign origin, for the purpose of refurbishment, re-engineering, testing or integration at their DTA facility at Satara. The refurbished goods will thereafter be re-exported, either as complete systems or as parts thereof. The applicant has undertaken not to sell or clear the goods for home consumption.

7.5 The applicant has sought ruling in respect of six questions as mentioned in para 7.2 above. Before proceeding with these questions for deliberation and discussion for arriving at a conclusion, I find it prudent to first discuss the relevant legal framework provided under Customs Act, 1962, Foreign Trade Policy 2023, Handbook of Procedures and relevant Notifications, circulars etc. The applicant is seeking duty exemption for import of various second hand or used goods under Notification No. 134/94-Cus dated 22.06.1994. The import policy for Second Hand Goods is given under Para 2.31 of the Foreign Trade Policy, 2023, the same is as under:

• **Import Policy for Second Hand Goods:**

2.31 Second Hand Goods

Sl. No.	Categories of Second-Hand Goods	Import Policy	Conditions, if any
I. Second Hand Capital Goods			



I(a)	i. Desktop Computers; ii. Refurbished/re-conditioned spares of re-furbished parts of Personal Computers/ Laptops; iii. Air Conditioners; iv. Diesel generating sets	Restricted	Importable against Authorisation
I(b)	All electronics and IT Goods notified under the Electronics and IT Goods (Requirements of Compulsory Registration) Order, 2012 as amended from time to time	Restricted	(i) Importable against an authorization subject to conditions laid down under Electronics and IT Goods (Requirements of Compulsory Registration) Order, 2012 as amended from time to time. (ii) Import of unregistered/non-compliant notified products as in CRO, 2012 as amended from time to time is "Prohibited"
I(c)	Refurbished / re-conditioned spares of Capital Goods	Free	Subject to production of Chartered Engineer certificate to the effect that such spares have at least 80% residual life of original spare
I(d)	All other second-hand capital goods {other than (a) (b) & (c) above}	Free	
II.	Second Hand Goods other than capital goods	Restricted	Importable against Authorisation
III.	Second Hand Goods imported for the purpose of repair/refurbishing / reconditioning or re-engineering	Free	Subject to condition that waste generated during the repair / refurbishing of imported items is treated as per domestic Laws/ Rules/ Orders/ Regulations/ technical specifications/ Environmental / safety and health norms and the imported item is re-exported back as per the Customs Notification.

7.6 Further, the Foreign Trade Policy, 2023 defines "Capital Goods", "Manufacture" and "Restricted" as under:

11.08 "Capital Goods" means any plant, machinery, equipment or accessories required for manufacture or production, either directly or indirectly, of goods or for rendering services, including those required for replacement, modernisation, technological up-gradation or expansion. It includes packaging machinery and equipment, refrigeration equipment, power generating sets, machine tools, equipment and instruments for testing, research and development, quality and pollution control. Capital goods may be for use in manufacturing, mining, agriculture, aquaculture, animal husbandry, floriculture, horticulture, pisciculture, poultry, sericulture and viticulture as well as for use in services sector.

11.31 "Manufacture" means to make, produce, fabricate, assemble, process or bring into existence, by hand or by machine, a new product having a distinctive name, character or use and shall include processes such as refrigeration, re-packing, polishing, labeling, Re-conditioning repair, remaking, refurbishing, testing, calibration, re-engineering.



Manufacture, for the purpose of FTP, shall also include agriculture, aquaculture, animal husbandry, floriculture, horticulture, pisciculture, poultry, sericulture, viticulture and mining.

11.48 "Restricted" is a term indicating the import or export policy of an item, which can be imported into the country or exported outside, only after obtaining an Authorisation from the offices of DGFT.

7.7 The relevant excerpts of the Notification No. 134/94-cus. dated 22.06.1994 as amended are as under:

Notification No. 134/94-Customs dated 22nd June, 1994

Exemption to goods imported for carrying out repairs, reconditioning or reengineering

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 103-Customs, dated the 5th December, 1970, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby **exempts goods specified in the Table annexed hereto, when imported into India for carrying out repairs, reconditioning, reengineering, testing, calibration or maintenance (including service), from the whole of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), and from the whole of the integrated tax leviable thereon under sub-section (7) of section 3 of the said Customs Tariff Act, subject to the conditions that –**

- (a) the repair, reconditioning, reengineering, testing, calibration or maintenance (including service) as the case may be, is undertaken in accordance with the provisions of section 65 of the Customs Act, 1962 (52 of 1962), and
- (b) the goods repaired, reconditioned, reengineered, tested, calibrated or maintained (including service) as the case may be, are exported and are not cleared outside the Unit.

THE TABLE

1. Capital goods and spares thereof.
2. Material handling equipments, namely, fork lifts, overhead cranes, mobile cranes, crawler cranes, hoists and stackers and spares thereof.
3. Captive power generating sets and their spares, fuel, lubricants and other consumables for such generating sets.
4. Office equipments, spares and consumables thereof.
5. Raw materials.
6. Components.
7. Consumables.
8. Packaging materials.
9. Tools, jigs, gauges, fixtures, moulds, dies, instruments and accessories and spares thereof.
10. Goods imported for repairs, reconditioning or reengineering for export, after such repair, reconditioning or reengineering thereof, within three years of the date of importation.

2. Nothing contained in this notification shall have effect after the **31st March, 2029.** "

7.8 MOOWR (Manufacturing & Other Operations in Warehouse (No. 2) Regulations) Regulations, 2019 are issued vide Notification No. 69/2019-Cus. (N.F.) dated 01.10.2019 under



section 157, 143AA read with section 65 of the Customs Act, 1962 (52 of 1962). It is a regulatory scheme) that allows manufacturers to import **capital goods and inputs** into a licensed private bonded warehouse and *defer* payment of customs duties (BCD + IGST) until goods are cleared for home consumption (or get remission if exported). It is a flexible bonded-manufacturing / bonded-warehouse regime for manufacturing/processing. The relevant excerpts of the Notification No. 69/2019-Cus. (N.T.) dated 01.10.2019 which defines scope and eligibility are as under:

“3. Scope. – These regulations shall apply to such units that operate under section 65 of the Act or to the units applying for permission to operate under section 65 of the Act.

4. Eligibility for application for operating under these regulations. – (1) The following persons shall be eligible to apply for operating under these regulations, -

(i) a person who has been granted a licence for a warehouse under section 58 of the Act, in accordance with Private Warehouse Licensing Regulations, 2016.

(ii) a person who applies for a licence for a warehouse under section 58 of the Act, along with permission for undertaking manufacturing or other operations in the warehouse under section 65 of the Act.

(2) An application for operating under these regulations shall be made to the Principal Commissioner of Customs or the Commissioner of Customs, as the case may be, along with an undertaking to, -

(i) maintain accounts of receipt and removal of goods in digital form in such format as may be specified and furnish the same to the bond officer on monthly basis digitally;

(ii) execute a bond in such format as may be specified; and

(iii) inform the input-output norms, wherever considered necessary for raw materials and the final products and to inform the revised input-output norms in case of change therein.”

7.9 The Notification No. 134/94-Customs dated 22.06.1994 allows the *repair, reconditioning, reengineering, testing, calibration or maintenance (including service)* of the goods imported in accordance with Section 65 of the Customs Act, 1962. Further, the MOOWR regulations are also governed by Section 65 of the Customs Act, 1962. The relevant excerpts of Section 65 of the Customs Act, 1962 are as under:

“Section 65. Manufacture and other operations in relation to goods in a warehouse.

(1) ¹[With the permission of the Principal Commissioner of Customs or Commissioner of Customs and ²[subject to the provisions of section 65A and] such conditions] as may be prescribed, the owner of any warehoused goods may carry on any manufacturing process or other operations in the warehouse in relation to such goods.

(2) Where in the course of any operations permissible in relation to any warehoused goods under sub-section (1), there is any waste or refuse, the following provisions shall apply: -

(a) if the whole or any part of the goods resulting from such operations are exported, import duty shall be remitted on the quantity of the warehoused goods contained in so much of the waste or refuse as has arisen from the operations carried on in relation to the goods exported:

Provided that such waste or refuse is either destroyed or duty is paid on such waste or refuse as if it had been imported into India in that form;

(b) if the whole or any part of the goods resulting from such operations are cleared from the warehouse for home consumption, import duty shall be charged on the quantity of the



warehoused goods contained in so much of the waste or refuse as has arisen from the operations carried on in relation to the goods cleared for home consumption.

7.10 Although both the Schemes i.e. Duty Exemption for goods imported for the purpose of repair, reconditioning, reengineering, testing, calibration or maintenance (including service) for export after such operations under Notification No. 134/94-Customs dated 22.06.1994 and MOOWR regulations, 2019 operates under enabling provisions of Section 65 of the Customs Act, 1962. However, these schemes are not same or similar in nature. The differences between both the schemes i.e. duty exemption under Notification No. 134/94-Customs dated 22.06.1994 and MOOWR regulations, 2019 are as under:

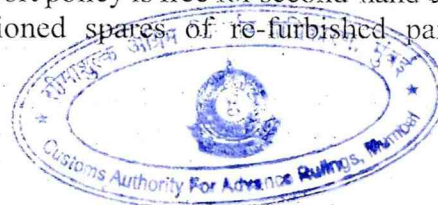
Sr. No.	Notification No. 134/94-Cus. dated 22.06.1994	MOOWR scheme
1.	issued under sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962)	issued under section 157, 143AA read with section 65 of the Customs Act, 1962 (52 of 1962).
2.	Duty Exemption Scheme	Duty Deferment Scheme
3.	applies only to the goods/processes covered by the notification as mentioned in the table only for the purpose of repair, reconditioning, reengineering, testing, calibration or maintenance (including service)	Capital goods + inputs for manufacturing in licensed warehouses
4.	Goods must be re-exported	No mandatory export obligation — finished goods may be exported (remission) or cleared to DTA on payment of deferred duties.
5.	Good imported only for repair, reconditioning, reengineering, testing, calibration or maintenance (including service) only, no manufacturing activities are allowed	All activity including manufacturing is allowed on imported goods
6.		Requires Licensed Private Warehouse alongwith permission under Section 65 for manufacturing activities.

7.11 After having discussed all the relevant legal provisions and frameworks, I will discuss and deliberate on each and every question one by one for arriving at a conclusion.

i. Import of various second-hand or used goods (Indian or Foreign origin) for refurbishment/re-processing/re-conditioning/re-designing/re-manufacturing/re-assembling/re-tooling/re-pair/Software or Programming Uploading/ Integration/Testing/ tooling validation and other related activities

7.12 This question of the applicant has two important parts: first is the import of the second-hand or used goods (Indian or Foreign Origin) and the second is the type of activities intended to be carried out by the applicant.

7.12.1 For import of Second-Hand goods, the Import Policy regime is given under Para 2.31 of the Foreign Trade Policy, 2023, the excerpts of the same are reproduced above in para 7.5. Para 2.31 of the Foreign Trade Policy, 2023, clearly illustrates that the import policy is free for second-hand capital goods except Desktop Computers; Refurbished/re-conditioned spares of re-furbished parts of



Personal Computers/ Laptops; Air Conditioners; Diesel generating sets; All electronics and IT Goods notified under the Electronics and IT Goods (Requirements of Compulsory Registration) Order, 2012 as amended from time to time and refurbished / re-conditioned spares of Capital Goods. Further, the import policy for second hand goods other than capital goods is restricted and import of such goods is allowed only against an authorization. Further, Second Hand Goods can also be imported for the purpose of repair/refurbishing / reconditioning or re-engineering subject to condition that waste generated during the repair / refurbishing of imported items is treated as per domestic Laws/ Rules/ Orders/ Regulations/ technical specifications/ Environmental / safety and health norms and the imported item is re-exported back as per the Customs Notification.

7.12.2 The second part of the question deals with the list of activities the applicant intends to carry on the imported second-hand goods i.e. refurbishment/re-processing/re-conditioning/re-designing/re-manufacturing/re-assembling/re-tooling/re-pair/Software or Programming Uploading/ Integration/Testing/ tooling validation and other related activities. However, the import policy mentions only repair/refurbishing / reconditioning or re-engineering. Further, the notification No. 134/94-cus. dated 22.06.1994 mentions repair, reconditioning, reengineering, testing, calibration or maintenance (including service). None of these terms have been defined either in Foreign Trade Policy, 2023 or in the Customs Act, 1962. Therefore, these terms need to be understood in their general meaning. The same is as under:

Term	Meaning
Repair	Restoration of a defective article to working condition by replacing or fixing parts.
Refurbishment	Overhaul or renewal that improves performance and extends life.
Re-conditioning	Restoration of worn-out or used product to <i>as-good-as-new</i> condition.
Re-engineering	Modification of design, material, or configuration to improve performance or adapt for new use.

The terms used in the policy are repair, refurbishment, re-conditioning and re-engineering, which essentially means that the goods must remain the same identifiable article with improved performance or functionalities. All processes incidental or necessary to restore, renew, or validate the imported equipment may be treated as falling within these terms. However, where the operations transform the identity of goods into a new article, those operations would exceed the permissible scope and would cease to qualify for exemption under Notification 134/94-Cus. Further, Notification No. 134/94-Cus. does not allow manufacturing operations.

7.13 From the above, I am of the considered opinion that import of second-hand goods for the purpose of repair/refurbishing / reconditioning or re-engineering / testing / calibration / maintenance (including service) is allowed as per Para 2.31 of the Foreign Trade Policy subject to the condition that the goods remain identifiable with the original imported goods and no operation / activity should convert the goods into a new article with a different essential character..

ii. **Duty exemption under Notification No. 134/94 – Cus. dated 22.06.1994 under MOOWR Scheme**

7.14 The applicant has submitted that they intend to claim duty exemption under Notification No. 134/94-Cus. dated 22.06.1994 under MOOWR (Manufacturing & Other Operations in Warehouse Regulations) scheme. The notification grants full exemption from basic customs duty and integrated tax to specified categories of goods imported for repair, re-conditioning or re-engineering, provided that such operations are undertaken in accordance with Section 65 of the Customs Act; and the goods so repaired or re-engineered are exported and not cleared for home consumption. The notification's text thus expressly conditions the exemption on compliance with Section 65 and re-export of the



goods after repair or re-engineering. The notification is procedural in nature and intended to facilitate temporary import of goods for repair or refurbishment, without attracting duty, provided that the same goods are re-exported.

7.15 The MOOWR scheme operates under the MOOWR regulations (No. 2), 2019 which are issued under section 157, 143AA read with section 65 of the Customs Act, 1962 (52 of 1962). These regulations apply to such units that operate under section 65 of the Act or to the units applying for permission to operate under section 65 of the Act. Only those persons who either have a private bonded warehouse under Section 58 of the Customs Act, 1962 or are applying for such a license for private bonded warehouse under Section 58 of the Customs Act, 1962 are eligible for applying for operating under MOOWR regulations.

7.16 As already discussed in Para 7.7 to 7.10 above, it is evident that the notification 134/94-cus. dated 22.06.1994 and MOOWR scheme operates in two different domains and therefore, their benefits cannot be availed simultaneously. However, the duty exemption for second hand goods imported for the purpose of repair, reconditioning, reengineering, testing, calibration or maintenance (including service) can be availed by the applicant under Notification No. 134/94-Customs dated 22.06.1994 as amended subject to satisfying the conditions (including re-export within three years from the date of importation) mentioned therein i.e. the repair / refurbishment / re-conditioning / re-engineering activities should be carried out in accordance with Section 65 of the Customs Act, 1962 after obtaining the due approval from the concerned jurisdictional Principal Commissioner / Commissioner of Customs. Further, if the applicant wishes to avail the benefits under MOOWR Scheme, then they would have to apply for licenses under section 58 and section 65 of the Customs Act, 1962 in accordance with the MOOWR (No. 2) Regulations, 2019.

iii. Necessary compliance requirements for handling waste generated during the refurbishment/re-processing/re-conditioning/re-designing/re-manufacturing/re-assembling/re-tooling/re-pair/Software or Programming Uploading/ Integration/Testing/ tooling validation and other related activities and ensuring adherence to environmental and safety standards/laws.

7.17 The applicant must comply with **Hazardous Waste Management Rules, 2016, E-Waste (Management) Rules 2016, Battery Waste Management Rules 2022, Plastic Waste Management Rules 2016, and Solid Waste Management Rules 2016**, and any other rules and regulations issued by the concerned state pollution control board and other regulatory bodies ensuring authorised disposal through registered recyclers. Records of disposal, contracts with authorized recyclers, EPR (where applicable) and segregation procedures should be maintained and made available to customs and other regulators.

iv. Whether goods imported into a DTA unit for repair/refurbishment and not cleared for domestic consumption are exempted from duty payment and if the exemption be claimed under NN134/94 and its conditions?

7.18 As discussed above in Paras 7.7 to 7.10, Notification NO.134/-94 Customs dated 22.06.1994 as amended allows duty exemption for list of products mentioned in the table when imported into India for carrying out repairs, reconditioning, reengineering, testing, calibration or maintenance (including service) subject to conditions that the repairs, reconditioning, reengineering, testing, calibration or maintenance (including service), as the case may be, is undertaken in accordance with the provisions of section 65 of the Customs Act, 1962 (52 of 1962) after obtaining due approvals, and the goods repaired, reconditioned, reengineered, tested, calibrated or maintained (including service), as the case may be, are exported within three years of the date of importation, and are not cleared outside the Unit.



v. **Whether import duty would be payable on the waste generated during the refurbishment/re-processing/re-conditioning/re-designing/re-manufacturing/re-assembling/re-tooling/re-pair/Software or Programming Uploading/ Integration/Testing/ tooling validation and other related activities?**

7.19 As per Notification NO.134/-94 Customs dated 22.06.1994 as amended, the condition is that the repairs, reconditioning, reengineering, testing, calibration or maintenance (including services) as the case may be, is undertaken in accordance with the provisions of section 65 of the Customs Act, 1962. Sub-section (2) of Section 65 governs waste/refuse arising from operations on warehoused goods:

- if resultant goods are exported, duty on waste is remitted provided waste is destroyed or duty paid thereon;
- if resultant goods are cleared for home consumption, duty is leviable on the portion of imported goods contained in such waste.

The same principle applies to waste generated under Notification 134/94: since operations are "in accordance with Section 65," waste must either be destroyed under customs supervision or cleared on payment of applicable duties. Hence the import duty would be payable on the waste generated during the various processes mentioned by the Applicant if the said waste is not exported by the applicant.

vi. **How to define the wastage or scrap value?**

7.20 The principal related to value of the wastage or scrap is governed by the subsection (2) of the Section 65 of the Customs Act, 1962. Subsection (2) of the section 65 envisages two scenarios: first is where the resultant goods are exported and second is where the resultant goods are cleared for home consumption. For the first scenario i.e. where the resultant goods from operations on warehoused imports are exported, the importer is entitled to remission of import duty on the quantity of warehoused goods used in producing such exports, including the portion of imported goods contained in the waste or refuse generated during those operations. The proviso, however, makes such remission conditional upon the proper disposal of the waste or refuse either through destruction under Customs supervision or payment of duty on such waste as if it had been imported in that form. In the second scenario i.e. where the resultant goods (whole or part) have been cleared for home consumption, import duty would be charged on the quantity of the warehoused goods contained in so much of the waste or refuse as has arisen from the operations carried on in relation to the goods cleared for home consumption.

7.21 From the above, I observe that the value of the wastage or scrap would be determined based on the scenarios mentioned in the sub-section (2) of Section 65 of the Customs Act, 1962.

8. In light of the above facts, discussions and observations, my views on the questions raised by the applicant are as under:

- a. Whether they can import various second-hand or used goods (Indian or Foreign origin) for refurbishment/re-processing/re-conditioning/re-designing/re-manufacturing/re-assembling/re-tooling/re-pair/Software or Programming Uploading/ Integration/Testing/ tooling validation and other related activities.

Ans. I answer in affirmative subject to conditions specified in the Notification No. 134/94- Customs dated 22.06.1994 and as long as the goods remain identifiable with the original imported goods, and do not result in creation of a new product / good.

- b. Whether they are eligible to claim the benefit of duty exemption under Notification No. 134/94 – Cus. dated 22.06.1994 under MOOWR Scheme.



Ans. They can either claim the benefit of duty exemption under Notification No. 134/94-Cus. dated 22.06.1994 or avail the benefits under MOOWR scheme however, both cannot be used simultaneously.

c. Necessary compliance requirements for handling waste generated during the refurbishment/re-processing/re-conditioning/re-designing/re-manufacturing/re-assembling/re-tooling/re-pair/Software or Programming Uploading/Integration/Testing/ tooling validation and other related activities and ensuring adherence to environmental and safety standards/laws.

Ans. The applicant must comply with E-Waste (Management) Rules 2016, Battery Waste Management Rules 2022, Plastic Waste Management Rules 2016, and Solid Waste Management Rules 2016, and any other rules and regulations issued by the concerned state pollution control board and other regulatory bodies ensuring authorised disposal through registered recyclers.

d. Whether goods imported into a DTA unit for repair/refurbishment and not cleared for domestic consumption are exempted from duty payment and if the exemption be claimed under NN134/94 and its conditions?

Ans. I answer in affirmative subject to conditions specified in the Notification No. 134/94-Customs dated 22.06.1994

e. Whether import duty would be payable on the waste generated during the refurbishment/re-processing/re-conditioning/re-designing/re-manufacturing/re-assembling/re-tooling/re-pair/Software or Programming Uploading/Integration/Testing/ tooling validation and other related activities?

Ans. The import duty would be payable on the waste generated during the various processes mentioned by the Applicant if the said waste is not exported by the applicant.

f. How to define the wastage or scarp value?

Ans. The wastage or scrap value would be determined under the provisions of Section 65 of the Customs Act, 1962.

9. I rule accordingly.

Prabhat K. Rameshwaram
26/11/25

(Prabhat K. Rameshwaram)

Customs Authority for Advance Rulings, Mumbai



This copy is certified to be a true copy of the ruling and is sent to:

1. Wipro Pari Robotics Private Limited,
Gate No. 463/A/2/8 to 463/A/2/11, 463/A/2/15 & 463/A/2/16, Village Dhangarwadi,
Taluka Khandala, Satara, Maharashtra, 412801
Email- kavita.k@wipropari.com; rupeshmk@wipropari.com; pramodd@wipropari.com
2. The Commissioner of Customs, Pune,
ICE House, 41/A, Sasoon Road, Central Excise Colony, Sangamvadi, Pune-411001
Email: commr-cuspune@nic.in
3. The Customs Authority for Advance Rulings,
Room No. 24, New Customs House,
Near IGI Airport, New Delhi-110037.
Email: cus-advrulings.del@gov.in
4. The Chief Commissioner of Customs, Mumbai Customs Zone-I, Ballard Estate,
Mumbai -400001. Email: ccu-cusmum1@nic.in
5. The Commissioner (Legal), CBIC Offices,
Legal/CX.8A, Cell, 5th floor, Hudco Vishala Building,
C-Wing, Bhikaji Cama Place, R. K. Puram, New Delhi – 110066.
Email: anishgupta.irs@gov.in, commr.legal-cbec@nic.in
6. The Member (Customs), Central Boards of Indirect Taxes & Customs, North Block, New
Delhi-110001. Email: mem.cus-cbec@nic.in
7. The Webmaster, Central Boards of Indirect Taxes & Customs.
Email: webmaster.cbec@icegate.gov.in
8. Guard file.

(Vivek Dwivedi)

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

