

THE AUTHORITY FOR ADVANCE RULINGS
(Central Excise, Customs & Service Tax)
Hotel Samrat, 4th Floor, Kautilya Marg, Chanakyapuri
New Delhi

Present:
Justice V.S. Sirpurkar (Chairman)
Shri S.S. Rana (Member)

The 24th Day of July, 2015

Ruling No. AAR/Cus/07/2015
in
Application No. AAR/44/Cus/23/2013

Name & address of the applicant : M/s. E.I. Dupont India Private Limited,
Gurgaon-122002.

Commissioner concerned : Commissioner of Customs (Port-Import),
Mumbai, Custom Zone-II, J.L. Nehru
Custom House, Nhava, Sheva, Taluka:
Uran, Distt. Raigad, Maharashtra-
4000707.

Present for the applicant : Shri Pramod K. Rai, Advocate

Present for the Department : Shri Amresh Jain,
Departmental Representative

RULING
(by Sirpurkar J)

The applicant who is an importer has sought a ruling on the question as to whether the applicant will be eligible for the benefit of exemption under Notification No. 72/2005-Customs. When it comes to classification and distinction, classification of the product is different and distinct classification is specifically included in Notification No. 72/2005-Customs. The Department very fairly agrees that the benefit of Notification No. 72/2005-Customs dated 22.7.2005 can be extended, if the Tariff Classification of the import product applicable in India is accepted.

2. It is also very fairly admitted in the instant case that the applicant will be eligible for the benefits of the said Notification on insecticides which are classifiable under CTH 3808 and the Tariff Classification 3808 in this Chapter at Sl. No. 83 in the said Notification. The applicant is satisfied with this reply. There was a second issue raised, however, Shri Rai, appeared for applicant, does not want to proceed with that issue. We have, therefore, given this ruling in respect of the product which is imported by the importer being insecticide in favour of the applicant.

Sd/-
(S.S. Rana)
Member

Sd/-
(V.S. Sirpurkar)
Chairman