

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI.**

PRINCIPAL BENCH,
COURT NO. I

CUSTOMS APPEAL NO. 50546 OF 2021

[Arising out of the Order-in-Appeal No. D-II/ICD/PPG/1147-1206/2020-21 dated 17/12/2020 passed by Commissioner of Customs (Appeals), New Customs House, New Delhi – 110 037.]

**M/s Continental Automotive Brake
Systems India Private Limited,**

Plot No. 179-180, Sector – 5, IMT Manesar,
Gurugram – 122 050.

...Appellant

Versus

Commissioner of Customs,

ICD, Patparganj,
Delhi.

...Respondent

WITH

C/50547/2021	C/50548/2021	C/50549/2021	C/50550/2021
C/50551/2021	C/50552/2021	C/50553/2021	C/50554/2021
C/50555/2021	C/50556/2021	C/50557/2021	C/50558/2021
C/50559/2021	C/50560/2021	C/50561/2021	C/50562/2021
C/50563/2021	C/50564/2021	C/50565/2021	C/50566/2021
C/50567/2021	C/50568/2021	C/50569/2021	C/50570/2021
C/50571/2021	C/50572/2021	C/50573/2021	C/50574/2021
C/50575/2021	C/50576/2021	C/50577/2021	C/50578/2021
C/50579/2021	C/50580/2021	C/50581/2021	C/50582/2021
C/50583/2021	C/50584/2021	C/50585/2021	C/50586/2021
C/50587/2021	C/50588/2021	C/50589/2021	C/50590/2021
C/50591/2021	C/50592/2021	C/50593/2021	C/50594/2021
C/50595/2021	C/50596/2021	C/50597/2021	C/50598/2021
C/50599/2021	C/50600/2021	C/50601/2021	C/50602/2021
C/50603/2021			

AND

C/51565/2022	C/51566/2022	C/51567/2022	C/51568/2022
C/51569/2022	C/51570/2022	C/51571/2022	C/51572/2022
C/51573/2022	C/51574/2022	C/51575/2022	C/51576/2022
C/51577/2022	C/51578/2022	C/51579/2022	C/51580/2022
C/51581/2022	C/51582/2022		

APPEARANCE:

Shri D.K. Rana, Advocate, Shri Dhanur Gupta, Advocate, Shri Ayush Aggarwal, Advocate for the appellant.

Shri S.K. Rahman, Authorized Representative for the Department

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)

FINAL ORDER NO. 55365-55440/2024

DATE OF HEARING : 19.02.2024
DATE OF DECISION: 19.03.2024

P.V. SUBBA RAO

M/s. Continental Automotive Brake Systems Ltd.¹, filed these 75 appeals for setting aside the following impugned orders:

S. No.	Appeal No.	Respondent	Impugned order
1.	C/50546 to 50603 of 2021	Commissioner of Customs	D-II/ICD/PPG/ 1147-1206/ 2020-21 dated 17/12/2020
2.	C/51565 to 51582 of 2022	Principal Commissioner of Customs	CC (A) CUS/D-I/Import/NCH/ 4193-4210/2021-22 dated 09/03/2022

2. Since the issue involved in all these appeals is identical, they are being disposed of together.

3. The appellant manufactures Electronic Stability Control Systems² which are used by manufacturers of automobiles in Anti-Lock Braking Systems³ or Electronic Braking Systems⁴ which ensure that the brake, when applied, works optimally on the four wheels thereby preventing skidding and ensuring a safe braking. This is achieved by the ABS or the EBS continuously monitoring various parameters with respect to the four wheels, analyzing the information and passing necessary instructions so that the brake

1. the appellant
2. ESCS
3. ABS
4. EBS

gets appropriately applied to the four wheels. The ESCS manufactured by the appellant is part of the ABS. A part of the ESCS is the Electronic Control Unit⁵ which analyses the data received and gives out necessary instructions. The appellant imported ECU and manufactured ESCS and supplied them to automobile manufacturers so that they can use them in their ABS.

4. The appellant imported the ECUs under 75 Bills of Entry which are the subject matter of these appeals. Before these Bills of Entry, they have been classifying ECU as parts of automobiles under Customs Tariff Item⁶ 8708 99 00 and there was no dispute about this classification.

5. On 29.11.2017, the appellant sent a letter to the Customs department saying that ECU is classifiable under CTI 9032 89 10 and henceforth they will be classifying them accordingly. The department sent a reply dated 6.1.2018 saying that ECU is correctly classifiable under CTI 8708 99 00 and other importers were also classifying them under this CTI and the appellant should continue to classify it under this CTI. Thereafter, the appellant sent another letter dated 17.5.2018 giving justification for classifying the ECU under CTI 9032 89 10.

6. The appellant then filed a Bill of Entry dated 14.6.2018 classifying ECU under CTI 9032 89 10. The assessing officer rejected the classification and assessed this Bill of Entry under

5 ECU

6 CTI

CTI 8708 99 00. The assessing officer also passed an Order in Original dated 14.8.2018, which the appellant challenged before the Commissioner (Appeals), who, by the impugned order, rejected the appeal and upheld the order in original. All subsequent Bills of Entry were also assessed by the officers classifying ECU under CTI 8708 99 00 and these were also assailed by the appellant unsuccessfully before the Commissioner (Appeals).

7. Thus, all the 75 Bills of Entry filed by the appellant were assessed by the department classifying the imported ECUs under CTI 8708 99 00 chargeable to basic customs duty of 15%+ IGST of 28% + SWC of 1.5% and this assessment was upheld by the Commissioner (Appeals).

8. The question to be answered by us in these appeals is whether the ECU imported by the appellant is classifiable under CTI 9032 89 10 as claimed by the appellant or under CTI 8708 99 00 as held in the impugned orders.

9. We have heard Shri D K Rana, learned counsel for the appellant and Shri Shaikh Khader Rahman, learned authorised representative for the Revenue and have perused the records.

Submissions by the appellant

10. Shri D K Rana, learned counsel for the appellant submitted that the appellant imported ECU and manufactured ESCS and sold them to automobile manufacturers for use in their anti-lock

braking systems. The brakes will work even without ABS it but the ABS makes the braking safe. ECU is in the form of a printed circuit board; it receives signals from the sensors attached to the wheels and analyses the information and issues signals based on which the braking is managed by the other parts of the ABS. ECU is classifiable under CTI 9032 89 10 as "Electronic automatic regulator" and not under CTI 8708 99 00 as "parts and accessories of automobiles" for four reasons:

i. **ECU cannot fall under CTI 8708 99 00.** As per the HSN Explanatory note (III) to Section XVII (under which chapter 87 falls), three conditions must be met for parts and accessories to fall in the chapters under that section-

- First, the part should not be specifically excluded by any section or chapter note;
- Second, the part must be meant for use solely or principally with the good falling under that chapter; and
- Third, the part should not be more specifically covered.

Of these, ECU meets only the second condition but does not meet the other two conditions. It meets the second condition as it is used solely or principally with only the automobiles. However, it is more specifically covered under CTI 9032 89 10 and therefore, it does not meet the third condition. As per section note 2(g) to Section XVII, goods falling under chapter 90 are excluded from that section. Therefore, it also does not meet the first condition.

ii. **ECU deserves to be classified under CTI 9032 89 10 (Electronic automatic regulator).** According to HSN explanatory note to Note 7(b) of heading 9032, automatic regulators of this heading are intended for use in complete automatic control systems which are designed to bring a quantity, electrical or non-electrical, to and maintain it at, a

desired value, stabilized against any disturbances, by constantly or periodically measuring its actual value. They essentially consist of a measuring device, an electrical control device which compares the measured value with the desired value and a starting or stopping or operating device which supplies current to an actuator in accordance with the signal received from the control device. The three devices could be assembled together or can be in a single entity. Further, as per this note, if the devices do not conform to the above, then the measuring devices should be classified under 90.25, 90.26 or 90.30 while **the controlling devices should be classified as incomplete automatically controlling instruments or apparatus** while the starting and stopping devices or operating devices should be classified under 85.36. **Since ECU is only a controlling device but has no measuring or operating functions, it should be considered as an incomplete automatically controlling instrument or apparatus and should be classified as an Electronic automatic Regulator under CTI 9032 89 10.**

iii. **CTI 9032 89 10 being a more specific heading prevails over the more generic heading** of 8708 as per General Rules of Interpretation⁷ 3(b).

iv. **CTI 9032 89 10 is a later entry and it prevails over the earlier entry of 8708** as per GIR 3(c).

Submissions by the department

11. Shri Shaikh Khader Rahman, learned authorised representative for the Revenue asserted that ECU falls under CTI 8708 99 00 and not under CTI 9032 89 10 and made the following submissions.

i. The appellant had been classifying the ECU under CTI 8708 99 00 and paying appropriate duty and there was no dispute. Other importers have also been classifying ECU under this CTI. On 29-11-2017 the appellant sent a letter that they wish to change the classification of the ECU from

CTI 8708 99 00 to CTI 9032 89 10 and in reply dated 17-05-2018 the department explained that the correct classification is CTI 8708 99 00. However, the appellant continued to file bills of entry classifying ECU under CTI 9032 89 10 which required the department to re-assess the goods. The intention of the appellant apparently is to pay 21.4% lower duty than is due by wrongly classifying the impugned goods under CTI 9032 89 10.

ii. The appellant itself has declared the nature of goods as 'ECU Automotive parts' in all its declarations and has been classifying them under CTI 8708 99 00 and so have been the other importers. ECU is used in the manufacture of anti-lock braking systems of motor vehicles as per the declaration of the appellant itself.

iii. Learned counsel for the appellant is correct in pointing out that as per HSN explanatory note (III) to Section XVII (under which chapter 87) falls, three conditions must be met for parts to fall under the chapters in this section. However, his submission that two of the conditions are not met is not correct.

iv. ECU does not fall under CTI 9032 89 10 because this heading covers electronic automatic regulators and the ECU is not a regulator. It is neither an instrument nor an apparatus. It neither measures any parameter nor does it operate anything. All it does is, as a part of the ABS, analyse the data provided by sensors attached to the wheels and pass instructions which are then carried out by other parts of the ABS such as the motor, solenoid valves, brake fluid etc. and the ABS thus regulates the braking. Therefore, the third condition of the explanatory Note (III) to Section XVII that the goods should not be covered elsewhere is also met because ECU is not covered under CTI 9032 89 10.

v. Since ECU does not fall under chapter 90, it is also not excluded by section note 2(g) to section XVII and therefore, the second condition is also met. This Customs tariff heading 9032 (under which CTI 9032 89 10 falls) deals with 'Automatic Regulators', i.e., they must comprise a measuring device, a control unit and starting/stopping/operating device. The examples provided in the HSN are thermostats, manostats, voltage stabilizers, etc. ECU is neither an instrument nor an apparatus.

vi. Learned counsel's reliance on GIR 3(b) and 3(c) is not correct because, the GIR must be applied sequentially. Once the classification is decided by GIR 1, there is no scope to resort to GIR 2,3,etc. GIR 1 reads as follows:

1. 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 and, **provided such headings or Notes do not otherwise require, according to the following provisions.**

vii. In this case, since the classification of ECU is clearly decided by the section notes and chapter notes and the chapter headings, there is no ground to follow GIR 3(a) and 3(b).

Findings

12. We have considered the submissions advanced by both the sides.

13. The undisputed facts of the case are that ECU is a printed circuit board which the appellant imported and used it for manufacture of ESCS, which it sold to automobile manufacturers for use in their ABS. The ABS regulates the manner in which the brake is applied. The brake can function even without the ABS but ABS makes the braking safer by regulating it. The appellant has described the imported goods in the Bills of Entry and other import documents as 'Electronic Control Unit (automotive parts)'. The only use of the ECU imported by the appellant, as per the records, is in the manufacture of ESCS and the use of ESCS is as a part of ABS or EBS of the cars.

14. Thus, there is no doubt that ECU imported by the appellant is in the form of a printed circuit board and that it is a part of the ESCS, which is a part of the automobiles. The description of the goods in the Bills of Entry also makes it explicit that they are automotive parts.

15. The case of the appellant is that although it is an automotive part, but since ECU is purely an electronic printed circuit board, it should be classified under CTI 9032 89 10. The case of the department is that since it is an automotive part, it should be classified as parts of automobile under CTI 8708 89 10, regardless of the fact that it is a printed circuit board.

16. The two competing entries are as follows:

8708	Parts and accessories of the motor vehicles of headings 8701 to 8705
8708 10	- Bumpers and parts thereof
8708 10 10	--- For tractors
8708 10 90	--- Other - Other parts and accessories of bodies (including cabs)
8708 21 00	-- Safety seat belts
8708 22 00	-- Front windscreens (windshields), rear windows and other windows specified in Sub-heading Note 1 to this Chapter
8708 29 00	- Other
8708 40 00	- Gear boxes and parts thereof
8708 50 00	- Drive-axles with differential, whether or not provided with other transmission components, non-driving axles; parts thereof
8708 70 00	- Road wheels and parts and accessories thereof
8708 80 00	- Suspension systems and parts thereof (including shock absorbers) - Other parts and accessories:
8708 91 00	-- Radiators and parts thereof
8708 92 00	-- Silencers (mufflers) and exhaust pipes; parts thereof
8708 93 00	-- Clutches and parts thereof
8708 94 00	-- Steering wheels, steering columns and steering boxes; parts thereof
8708 95 00	-- Safety airbags with inflator system; parts
8708 99 00	-- Other

9032	Automatic regulating or controlling instruments and apparatus
9032 10	- Thermostats :
9032 10 10	--- For refrigerating and air-conditioning- appliances and machinery
9032 10 90	--- Other
9032 20	- Manostats :
9032 20 10	--- For refrigerating and air-conditioning- appliances and machinery
9032 20 90	--- Other - Other instruments and apparatus :
9032 81 00	-- Hydraulic or pneumatic

9032 89	-- Other :
9032 89 10	--- Electronic automatic regulators
9032 89 90	--- Other
9032 90 00	- Parts and accessories

17. Both the sides emphasised on the HSN Note to Section XVII. It reads as follows:

III PARTS AND ACCESSORIES

It should be noted that Chapter 89 makes no provision for parts (other than hulls) or accessories of ships, boats or floating structures. Such parts and accessories, even if identifiable as being for ships, etc., are therefore classified in other Chapters in their respective headings. The other Chapters of this Section each provide for the classification of parts and accessories of the vehicles, aircraft or equipment concerned.

It should, however, be noted that these headings apply only to those parts or accessories which comply with all three of the following conditions :

- (a) They must not be excluded by the terms of Note 2 of this Section (see paragraph (A) below).
- and (b) They must be suitable for use solely or principally with the articles of Chapters 86 to 88 (see paragraph (B) below).
- and (c) They must not be more specifically included elsewhere in the Nomenclature (see paragraph (C) below).

(A) Parts and accessories excluded by Note 2 to Section XVII.

This Note excluded the following parts and accessories, whether or not they are identifiable as for the articles of this Section :

- (1)
- (2)

(8) Instruments and apparatus of Chapter 90, including those used on certain vehicles such as :

- (a) Photographic or cinematographic cameras (**heading 90.06 or 90.07**)
- (b) Navigational instruments and appliances (**heading 90.14**)
- (c) Instruments and appliances used in medical, surgical dental or veterinary sciences (**heading 90.18**)
- (d) Apparatus based on the use of X-rays and other apparatus of **heading 90.22**.
- (e) Manometers (**heading 90.26**)
- (f) Revolution counters, taximeters, speed indicators and tachometers and other instruments and apparatus of **heading 90.29**
- (g) Measuring or checking instruments, appliances and machines of **heading 94.05**

18. There is no dispute regarding the fulfilment of the second condition inasmuch as the imported ECU were used only for automobiles and there is no evidence of any other use. According to the appellant the first and the third conditions are not met; the first condition is not met because as per note 2(g) of this Section, the expressions “parts’ and “parts and accessories” do not apply to the following articles, whether or not they are identifiable as goods for this section. This reads as follows :

Notes.

2. The expression “parts” and “Parts and accessories” do not apply to the following articles, whether or not they are identifiable as for the goods of this Section :

- (a)
- (b)
- (g) Articles of Chapter 90;
- (h)
- (i)”

19. According to the appellant articles of Chapter 90 are clearly excluded from Section XVII (which includes Chapter 87). Since ECU is an article of Chapter 90, it gets excluded by virtue of Section Note 2(g) and therefore, the first condition is not satisfied. The third condition is also not satisfied because ECU is more specifically covered under Chapter 90. Therefore, according to the appellant, ECU cannot fall under CTI 8708 99 00 and must be classified under CTI 9032 89 10.

20. On the other hand, according to the learned authorised representative of the department, ECU is not classifiable under CTI 9032 89 10 at all and, therefore, the third condition is met and since it is not an article under Chapter 90, Section Note 2(g) will not apply and ECU is not excluded from Chapter 87. Therefore, all the three conditions are met and ECU must be classified under CTI 8708 99 00.

21. Thus, insofar as Section Note Section XVII is concerned, the only point of difference between the two sides is whether or not ECU is an article under Chapter 90.

22. We need to examine whether ECU falls under Chapter 90, more specifically under CTI 9032 89 10, as "Electronic automatic regulators" or not. This CTI falls under the four digit CTH 9032 "Automatic Regulating or Controlling Instruments and apparatus". According to the learned counsel for the appellant, since the function of the ECU is to receive signals from the

sensors, analyse the data and issue instructions, it is an electronic automatic regulator. According to the learned authorised representative for the Revenue, ECU does not fall under CTI 9032 89 10 (electronic automatic regulators) or even under the four digit CTH 9032(Automatic regulating or controlling instruments and apparatus) because it is neither an instrument nor an apparatus nor does it regulate anything. It does not measure any parameter and this is done by various sensors which are not part of the ECU. It also cannot regulate anything such as braking because that can be done only by the ABS of the automobile. All that the ECU does is analyse the data.

23. The submissions of the learned authorised representative for the department deserve to be accepted. From the records of the case and the detailed technical submissions made by the learned counsel for the appellant, it is evident that the ECU does not and cannot either measure or regulate anything. It only analyses the data provided to it by other parts of the ABS (sensors) and compares it with standards and issues instructions. Based on these instructions, other parts of the ABS regulate the manner in which the car brakes ensure that the braking is safe. We are conscious that there are electronic instruments and apparatus which, though used in automobiles, are classifiable under Chapter 90. However, ECU is not an instrument or an apparatus but is just a part of ESCS which, in turn, is a part of the ABS. Merely because it is in the form of a PCB does not change it from a part of an automobile into an instrument or an

apparatus. Automatic regulators, even according to the HSN Explanatory Notes relied upon by the appellant, essentially consist of a measuring device, a control device and a starting, stopping or operating device and ECU does not have these abilities, except that of the analysis of data.

24. Learned counsel for the appellant also submitted that although ECU does not have all these three functions and it only analyses the data, it should be treated as an incomplete automatically controlling instrument or apparatus and in support, relies on the following part of the HSN Explanatory Note:

" An automatic regulator within the meaning of Note 7(b) to this Chapter consists of the devices described in (A), (B) and (C) above, whether assembled together as a single entity or in accordance with Note 3 of this Chapter, a functional unit.

If they do not conform to the definitions outlined above, these devices are to be classified as follows:

a) Electrical measuring devices generally fall in heading 90.25, 90.26 or 90.30.

b) Electrical control devices are to be classified in this heading as incomplete automatically controlling instruments or apparatus.

c) Starting, stopping or operating devices are generally to be classified in heading 85.36 (switches, relays, etc.)

25. This submission of the learned counsel appears to be attractive, but to examine it one needs to read Section Note 7 (b) which is referred to. It reads as follows:

7. Heading 9032 applies only to:

(a) instruments or apparatus for automatically controlling flow, level, ...

(b) automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

26. Evidently, Section Note 7(b) deals with either regulators of electrical quantities or instruments or apparatus for automatically controlling non-electrical quantities which depend on electrical phenomenon. ECU is not a regulator of electrical quantity nor is it an instrument or apparatus for regulating non-electrical quantities which depend on electrical phenomenon. It is not an instrument or apparatus by itself. It is the ABS which regulates the braking to ensure safe braking. It regulates the rate at which the brake is applied to different wheels and this does not depend on any electrical quantity but depends on the certain other non-electrical factors such as angular speed, torque, etc. In this entire process, data on sideways movement, wheel speed and angular motion is collected by the sensors and the ECU analyses that and instructions are issued, based on which other parts of the system such as the motor and the solenoid valves and the braking fluid operate to control the manner in which the brake is applied. Merely because ECU is a chip which analyses the data (and through any chip electricity flows), the function of the ABS

or its part ESCS (manufactured by the appellant) or its further sub-part ECU (imported by the appellant) do not, in our considered view, qualify as "automatic regulators of electrical quantities and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on electrical phenomenon...".

27. Learned counsel submitted that as per Note 7 (b), even instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomena varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it a desired value stabilised against disturbances, by constantly or periodically, measuring its value" and ECU falls under CTH 9032 by virtue of this Note.

28. It however, needs to be noted that ABS regulates the braking and not the speed. This regulation is based on certain other phenomena like speed, regular rotation, etc. and not based on the extent of braking. In other words, there are three non-electrical quantities viz. speed, sideways movement and angular rotation based on which a fourth quantity viz., braking is regulated. The factor to be controlled is the braking, a non-electrical quantity, and ECU issues instructions in the form of electrical signals which vary not according to the factor to be controlled (braking) but according to three other non-electrical quantities.

29. In our considered view, neither the ABS nor the ESCS manufactured nor the ECU imported by the appellant can fit into Section Note 7 (b) by any stretch of imagination. Since Section Note 7 makes it explicit that CTH 9032 applies only to such goods which fall under (a) or (b), ECU gets clearly excluded from CTH 9032.

30. Learned counsel for the appellant also submitted that CTI 9032 89 10 being a more specific entry should prevail over the general entry of CTI 8708 99 00. He also submitted that CTI 9032 89 10, being the later entry should prevail over the earlier entry in the tariff.

31. These submissions would be relevant when there are two equally plausible competing entries. Since we have found that ECU clearly does not fall under CTI 9032 89 10, this submission does not help the appellant.

32. It is also to be noted that the appellant itself had been classifying ECU under CTI 8708 99 00 and according to the reply sent by the Deputy Commissioner to the appellant, other importers of ECU have also been classifying it under this item although there would be no estoppel against the appellant in claiming a different classification, if it can provide sufficient justification. In this case, we do not find any justification.

33. Learned counsel for the appellant relied upon the judgment of the Supreme Court in **Keihin Penalfa Ltd.** versus

Commissioner of Customs⁸. The issue in dispute in this case was Electronic Automatic Regulators which were held by the Tribunal to be classifiable under 8543.89 and the assessee claimed classification under 9032.89. The Supreme Court noted that the revenue effect was less than Rs. 6 lakhs and for the subsequent period, the Central Government itself issued a notification classifying the goods under 9032.89. In this context, without considering the merits of the appeal filed by the assessee, the appeal was decided. Paragraphs 4 and 5 of this judgment are reproduced below:

"4. In the present appeal, the Revenue effect is less than Rs. 6 lacs and since the Revenue itself has classified the goods in dispute under Chapter sub-heading 9032.89 from 1-3-2002, it may not be necessary for this Court to consider in detail the appeal filed by the assessee.

5. In that view of the matter, for the period after 1-3-2002, in view of the Notification issued by the Central Government, the goods, namely Electronic Automatic Regulators would fall under Chapter sub-heading 9032.89. With this observation and clarification, this appeal is disposed of. No costs".

34. This judgment does not help the case of the appellant.

35. Learned counsel for the appellant also placed reliance on following three US Customs decisions in which classification of certain articles were decided.

- a) US Cross Ruling NY G72747 dated 18.10.2000
- b) US Cross Ruling N268760 dated 15.10.2000
- c) US Cross Ruling NY B84138 dated 24.4.1997

36. These rulings by commodity experts of US Customs are issued under the provisions of Part 177 of the Customs

Regulations (19 of CFR 177) with a direction to the person who sought that ruling to provide a copy with the entry documents filed at the time the merchandise is imported. In other words, these are the US Customs equivalent of the Advance Rulings under the Customs Act, 1962 in India. Even the Advance Rulings in India have no binding value in the proceedings before any Court or before this Tribunal. It also needs to be noted that the decisions relied on were under the US Customs laws taken by the US Customs officers on goods which are different from the ECU in dispute in these appeals.

37. In view of the above discussion, all the Customs Appeals are dismissed and the impugned orders are upheld.

(Order pronounced in open court on 19/03/2024.)

(JUSTICE DILIP GUPTA)
PRESIDENT

(P.V. SUBBA RAO)
MEMBER (TECHNICAL)