



**CUSTOMS AUTHORITY FOR ADVANCE RULINGS  
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)  
5<sup>TH</sup> FLOOR, NDMC BUILDING, YASHWANT PLACE, SATYA MARG,  
CHANAKYAPURI, NEW DELHI-110021  
[Email: cus-advrulings.del@gov.in]**

Present

Vijay Singh Chauhan (Customs Authority for Advance Rulings, New Delhi)

**The day of 07 October, 2022  
Order No.- CAAR/Delhi/Ballians / 8 /2022  
In Application No. VIII/CAAR/Delhi/Ballians/13/2022**

Name and address of the applicant: M/s Ballians Agro Food Processing Pvt. Ltd.,  
Near Hero Service Centre Noragaon,  
Golaghat, Assam-785621.

Commissioner concerned: The Commissioner of Customs (Preventive),  
Custom House, 110MG Road,  
Shillong-793001.

Commissioner of Customs,  
Chennai-II Commissionerate,  
Rajaji Salai, Chennai-600001.

Present for the Applicant: None

Present for the Department: None

## Order

M/s Ballians Agro Food Processing Pvt. Ltd., Near Hero Service Centre Noragaon, Golaghat, Assam-785621, India, a company having PAN AAKCB3106B (applicant, in short), has filed an application dated 17.06.2022 seeking advance ruling under section 28-H of the Customs Act, 1962 before the Customs Authority for Advance Rulings, New Delhi (CAAR, New Delhi in short). The application was received in the Secretariat of CAAR, New Delhi through speed post on 27.06.2022. The application was accordingly registered under serial No. 13/2022-Delhi dated 04.07.2022.

2. On scrutiny of the said application for advance ruling, certain discrepancies were observed, which are as under:-

- i. that the application filed is in Form AAR (CUS) and not in CAAR-I form format as prescribed under Customs Authority for Advance Rulings for Advance Rulings Regulation, 2021 issued vide Notification No. 01/2021-Cusotms (N.T) dated 01.04.2021.
- ii. that as per regulation 7(2) of CAAR Regulation, 2021 issued vide Notification No. 01/2021-Customs (N.T) dated 04.01.2021 all the supporting documents shall be signed in the manner set out in the said Regulation.
- iii. that in the said application the details of DD No. 202442 dated 07.06.2022 (ICICI Bank, Golaghat) was mentioned in the column 12 of AAR-CUS form, however, no demand draft was found attached in the said application.
- iv. that in case the applicant wants to represent his case through an advocate, a vakalatnama may be attached with the application in proper format, which was not found attached therewith.

2.1 Accordingly, a deficiency memo was issued to the applicant on 05.07.2022 to rectify the above mentioned defects and resubmit the application (CAAR-I Form) along with requisite fees/DD of Rs. 10,000/- (Ten Thousand Only) in terms of Regulation 6(6) of CAAR Regulation, 2021 within 10 days of receipt of the said deficiency memo, which was subsequently followed by two reminders dated 17.08.2022 & 13.09.2022.

2.2 However, despite waiting for more than two months of issuance of the Deficiency Memo, the applicant neither submitted any reply nor submitted the rectified application in accordance to the deficiency memo/reminders issued by this office against the application for advance ruling.

3. As per regulation 8(6) of CAAR Regulation, 2021 issued vide Notification No. 01/2021-Customs (N.T) dated 04.01.2021 *"in case the defect or deficiency is not removed or made good within the time granted under sub-rule (3), the application shall be placed before the Authority for appropriate orders."* Accordingly, the file was placed before me for further orders, wherein the applicant again sent a reminder to the Deficiency Memo informing him that incase deficiencies are not removed by 23.09.2022, the application will be closed without any further reference to him.

However, despite the final reminder, the deficiencies or defects were not rectified within the time granted by the Authority and no communication was received in this office from the applicant regarding the deficiency memo dated 05.07.2022 issued and the reminders dated 17.08.2022 & 13.09.2022 sent subsequently.

4. In view of the above, I order as following:-

- i) The application for advance rulings registered under serial No. 13/2022-Delhi dated 04.07.2022 in respect of M/s Ballians Agro Food Processing Pvt. Ltd., Near Hero Service Centre Noragaon, Golaghat, Assam-785621, is being closed on account of non-removal of deficiencies by the applicant.

Date: 07.10.2022

*V S Chauhan*

(Vijay Singh Chauhan)  
Customs Authority for Advance Rulings, New Delhi

VIII/CAAR/Delhi/Ballians/ 16 /2022

Dated: 07.10.2022

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

1. M/s Ballians Agro Food Processing Pvt. Ltd., Near Hero Service Centre Noragaon, Golaghat, Assam-785621 India.
2. The Commissioner of Customs (Preventive), Custom House, 110MG Road, Shillong-793001.
3. The Commissioner of Customs, Chennai-II Commissionerate, Rajaji Salai, Chennai-600001
4. The Customs Authority for Advance Rulings, Mumbai, New Custom House, Ballard Estate, Mumbai-400001
5. The Chief Commissioner (AR), Customs Excise & Service Tax Appellate Tribunal (CESTAT), West Block-2, Wing-2, R.K. Puram, New Delhi-110066
6. The Chief Commissioner of Customs, Delhi Customs Zone, New Custom House, IGI Airport Complex, New Delhi-110037
7. The Member (Customs), CBIC, North Block, New Delhi
8. Guard file

*(Anamika Singh)*  
07.10.2022

(Anamika Singh)  
Secretary,  
Customs Authority for Advance Rulings, New Delhi