



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](mailto:cus-advrulings.del@gov.in)]

F.No:- VIII (CAAR)/Delhi/Amazon/16/2021 / 6644

Dated: 13.08.2021

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CORRIGENDUM

In para 8 of the Ruling No. VIII/CAAR/Delhi/Amazon/13/2021 dated 24.06.2021 in respect of M/s Amazon Wholesale India Pvt Ltd, G-01, Ground Floor, Salcon Rasvilas Building, Plot No. D1, Saket District Center, New Delhi, in the line number third from the bottom which appears as "procedure would not be consistent with the provisions of the Customs Act." may be read as "procedure would not be inconsistent with the provisions of the Customs Act".

The above rulings stand corrected to that extent.

*Vijay Singh Chauhan*

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

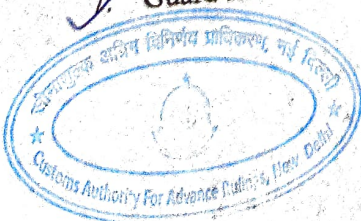


Dated: 13.08.2021

VIII (CAAR)/Delhi/Amazon/16/2021

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

1. M/s Amazon Wholesale India Pvt Ltd, G-01, Ground Floor, Salcon Rasvilas Building, Plot No. D1, Saket District Center, New Delhi-110017
2. The Principal Commissioner of Customs, ACC Import, New Custom House, IGI Airport Complex, New Delhi-110037
3. Customs Authority for Advance Rulings, Mumbai, New Custom House, Ballard Estate, Mumbai-400001
4. The Principal Chief Commissioner of Customs, Delhi Customs Zone, New Custom House, IGI, Airport Complex, New Delhi-110037.
5. The Principal Chief Commissioner (AR), Customs Excise & Service Tax Appellate Tribunal (CESTAT), West Block-2, Wing-2, R.K. Puram, New Delhi-110066
6. The Member (L & J), CBIC, North Block, New Delhi
7. Guard file



*for Anil Me*  
Secretary,  
Customs Authority for Advance Rulings, New Delhi