



**Customs Authority for Advance Rulings
Central Board of Indirect Taxes and Customs
5th Floor, NDMC Building, Yashwant Place, Satya Marg,
Chanakyapuri, New Delhi-110021
[Email: cus-advrulings.del@gov.in]**

F.No:- VIII (CAAR)/Delhi/Amazon/19/2021

Dated: 13.08.2021

CORRIGENDUM

In Para 8 of the Ruling No. VIII/CAAR/Delhi/Amazon/15/2021 dated 05.07.2021 in respect of M/s Amazon Wholesale India Pvt Ltd, G-01, Ground Floor, Salcon Rasvilas Building, Plot No-D-1, 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

VIII (CAAR)/Delhi/Amazon/19/2021

Dated: 13.08.2021

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,
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 Ansi K
Secretary,
Customs Authority for Advance Rulings, New Delhi

o/c