



**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]**

Present

Samar Nanda (Customs Authority for Advance Rulings, New Delhi)

The day of 17th November, 2022

Order No.- CAAR/Delhi/Azure Power-52 /13/2022

In Application No. VIII/CAAR/Delhi/Azure Power-52/22/2022

- Name and address of the applicant : M/s Azure Power Fifty Two Pvt. Ltd.
Khasra No. 14, Village Jambeshwar Nagar-II,
Tehsil BAP, Jodhpur, Rajasthan-342307
- Commissioner concerned : The Principal Commissioner of Customs,
5B, Port User Building, Mundra Port,
Mundra, Kutch, Gujrat-370421
- Present for the Applicant : Mr. Saurabh Gupta,
Shri Gulzar Didwania,
Ms. Punita Bhuchar,
Shri Ankit Garg
- Present for the Department : None

Order

M/s Azure Power Fifty Two Pvt. Ltd., Khasra No. 14, Village Jambeshwar Nagar-II, Tehsil BAP, Jodhpur, Rajasthan-342307, a company having PAN AATCA1807D (applicant, in short), has filed an application dated 18.08.2022 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 on 22.08.2022. The application was accordingly registered under serial No. 17/2022-Delhi dated 22.08.2022.

2. The applicant vide letter dated 11.11.2022 has requested for permission to withdraw their application for advance rulings as in view of the current status of the project, the company doesn't wish to pursue the benefit of Project Import scheme for the goods to be imported anymore. It is also stated that advance ruling, in the matter would be of no relevance to the company and thus, the company would like to withdraw their application for advance ruling.

3. I have gone through the request vide letter dated 11.11.2022 of the applicant for withdrawal of the application for advance ruling. It is pertinent to mention here that upon amendment to the Section 28 H (4) of the Customs Act, 1962 by the Finance Act, 2022, the stated Sub-section reads as:-

"An applicant may withdraw his application at any time before an advance ruling is pronounced"

4. In the instant case, Advance Ruling has not been pronounced, so far. In view of the forgoing facts on the record and in exercise of the powers vested in me vide Regulation 20 of the Customs Authority for Advance Rulings Regulation, 2021, I hereby grant leave for withdrawal of the said application for advance ruling, on the request of the applicant.

Date: 17.11.2022


(Samar Nanda)

Customs Authority for Advance Rulings, New Delhi



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

1. M/s Azure Power Fifty Two Pvt. Ltd., Khasra No. 14, Village Jambeshwar Nagar-II, Tehsil BAP, Jodhpur, Rajasthan-342307, India.
2. The Principal Commissioner of Customs,5B, Port User Building, Mundra Port, Mundra, Kutch,Gujrat-370421.
3. The Customs Authority for Advance Rulings, Mumbai, New Custom House, Ballard Estate, Mumbai-400001.
4. The Chief Commissioner (AR), Customs Excise & Service Tax Appellate Tribunal (CESTAT), West Block-2,Wing-2, R.K. Puram, New Delhi-110066.
5. The Chief Commissioner of Customs, Delhi Customs Zone, New Custom House, IGI Airport Complex, New Delhi-110037.
6. The Member (Customs), CBIC, North Block, New Delhi.
7. Guard file.
8. Webmaster.

AS
17.11.2022

(Anamika Singh)
Secretary,

Customs Authority for Advance Rulings, New Delhi

