



सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण

**CUSTOMS AUTHORITY FOR ADVANCE RULINGS**

नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई - ४०० ००१

**NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI - 400 001**

ई-मेल/E-MAIL: [cus-advrulings.mum@gov.in](mailto:cus-advrulings.mum@gov.in)

The 21<sup>st</sup> of October, 2022

Order No. CAAR/Mum/ARC/25/2022

In

Application No. CAAR/CUS/APPL/66/2022-O/o Commr-CAAR-MUMBAI

Name and address of the applicant : M/s. VEH Green Energy Pvt. Ltd.,  
9<sup>th</sup> floor, My Home Twitza, Plot No. 30/A, TSIC,  
Hyderabad Knowledge City, Raidurg, Hyderabad,  
Telangana- 500081

**ORDER**

M/s VEH Green Energy Private Limited (applicant, in short) has filed an application on 06.09.2022, seeking an advance ruling under section 28-H of the Customs Act, 1962 from the Customs Authority for Advance Rulings, Mumbai (CAAR in short). The applicant is seeking advance ruling as to whether the applicant, being a private undertaking and engaged in setting up of solar power plant, is eligible to import goods at concessional rate of duty under chapter heading 98010013 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) read with Project Import Regulations, 1986 subject to fulfilment of conditions prescribed thereunder.

2. The applicant vide letter dated 21.10.2022 has requested for permission to withdraw their application for advance rulings in view of the Notification no. 54/2022-Customs dated 19.10.2022 issued by the Central Board of Indirect Taxes.

3. I have gone through the request for withdrawal of the application for advance ruling dated 04.08.2022. In view of the Notification no. 54/2022-Customs dated 19.10.2022 issued by the Central Board of Indirect Taxes, the applicant has requested for the withdrawal of their application. 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 an Advance Ruling is not yet pronounced. 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 of Advance Rulings Regulation, 2021, I hereby grant leave for withdrawal of the said application for advance ruling on the request of the applicant.

*N. V. Kulkarni*  
21/10/22

(N. V. KULKARNI)  
Customs Authority for Advance Rulings,  
Mumbai

Dated 21.10.2022



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

1. M/s. VEH Green Energy Pvt. Ltd., 9th floor, My Home Twitza, Plot No. 30/A, TSIIC, Hyderabad Knowledge City, Raidurg, Hyderabad, Telangana- 500081  
Email: [vehinfo@vibrantenergyholdings.com](mailto:vehinfo@vibrantenergyholdings.com) , [nchenna@vibrantenergyholdings.com](mailto:nchenna@vibrantenergyholdings.com)
2. The Commissioner of Customs (Nhava Sheva -V), Jawaharlal Nehru Customs House, Nhava Sheva, Tal Uran, District Raigad, Maharashtra – 400707.  
Email: [commr-ns5@gov.in](mailto:commr-ns5@gov.in)
3. The Customs Authority for Advance Rulings, 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)
4. The Webmaster, Central Boards of Indirect Taxes & Customs.  
Email: [webmaster.cbec@icegate.gov.in](mailto:webmaster.cbec@icegate.gov.in)
5. Guard file.



*(Handwritten signature and date)*  
21/10/2022

(P. Vinitha Sekhar)

Secretary/Additional Commissioner,  
Customs Authority for Advance Rulings,  
Mumbai