



**सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण**  
**CUSTOMS AUTHORITY FOR ADVANCE RULINGS**  
**नवीन सीमाशुल्क भवन, बेलाई इस्टेट, मुंबई - ४०० ००१**  
**NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI - 400 001**  
**ई-मेल/E-MAIL: cus-advrulings.mum@gov.in**

The 29<sup>th</sup> of August, 2022  
Order No. CAAR/Mum/ARC/14/2022  
in  
Application No. CAAR/CUS/APPL/56/2022 - 0/o Commr-CAAR-MUMBAI

Name and address of the applicant: Ms. AMP Solar Urja Private Limited, Office No. 29/2,  
2nd Floor, Sharma Market, Harola, Sector-5 Noida,  
Gautam Buddha Nagar, Uttar Pradesh – 201301.

**ORDER**

Ms. AMP Solar Urja Private Limited, Office No. 29/2, 2nd Floor, Sharma Market, Harola, Sector-5 Noida, Gautam Buddha Nagar, Uttar Pradesh, a company having PAN No.-AARCA3415B (applicant, in short) has filed an application dated 29.07.2022 received in the Authority on 03.08.2022, 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 04.08.2022 has informed that the jurisdiction of this application is not Mumbai and this needs to be filed with Delhi Customs Authority for Advance Ruling and requested for permission to withdraw their application for advance rulings and also requested to issue the necessary withdrawal order for the same.

3. I have gone through the request for withdrawal of the application for advance ruling dated 04.08.2022. On scrutiny of the application, it is evident that the address provided by the applicant while making the application, in terms of regulation 6 of the CAAR Regulations, 2021, falls under the jurisdiction of CAAR, New Delhi. Accordingly, the applicant has requested for the withdrawal of the defective 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 view of the above and in of the 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 rulings on the grounds of jurisdiction and on the request of the applicant.

*N.V. Kulkarni*  
29/8/22

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

Dated 29.08.2022



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

1. Ms. AMP Solar Urja Private Limited, Office No. 29/2, 2nd Floor, Sharma Market, Harola, Sector-5 Noida, Gautam Buddha Nagar, Uttar Pradesh – 201301  
Email: [hchoudhary@ampenergyindia.com](mailto:hchoudhary@ampenergyindia.com)
2. 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)
3. The Webmaster, Central Boards of Indirect Taxes & Customs.  
Email: [webmaster.cbec@icegate.gov.in](mailto:webmaster.cbec@icegate.gov.in)

✓. Guard file.



(Manoj Kumar Hessa)  
Secretary,  
Customs Authority for Advance Rulings,  
Mumbai

