

F.No.275/16/2018-CX.8A (Pt)  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Indirect taxes & Customs)  
Legal Cell  
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Wing 5 'C' HUDCO-VISHALA Building  
Bhikaji Cama Place, R.K. Puram  
New Delhi, the 06<sup>th</sup> January 2021

- To,
1. All Principal Chief Commissioners/ Chief Commissioners of Customs & GST
  2. All Principal Director Generals/ Director Generals of Customs & GST
  3. <webmaster.cbcc@icegate.gov.in>

Sir/Madam,

**Sub: Customs Authority for Advance Rulings (CAAR) Regulations 2021 -reg**

The undersigned has been directed to refer to Notification No. 01/2021 - Customs (N.T.) dated 04.02.2021 issued vide F.No. 275/16/2018-CX.8A (Pt), wherein the Customs Authority for Advance Rulings (CAAR) Regulations, 2021 have been notified. Pursuant to the amendment in Customs Act, vide Finance Act 2018, relating to the creation of new Authority viz. Customs Authority for Advance Rulings (CAAR), two Authorities viz. CAAR, Delhi and CAAR, Mumbai have been notified vide Notification No. 102/2020- Customs (N.T.) dated 23.10.2020 read with Notification No. 116/2020-Customs (N.T.) dated 31.12.2020, with effect from 04.01.2021. Copies of all notifications are available on CBIC website.

2. In this regard, since the creation of these Authorities is a step towards ease of doing business, necessary publicity, under your jurisdiction, may be given to said Regulations.
3. Difficulty, if any, in the implementation of the Regulations may please be brought to the notice of the Board.

Yours faithfully,

  
(Anish Gupta)  
OSD (Legal)

Copy to:

The Secretary, Authority for Advance Ruling (Central Excise, Customs & Service Tax), 5<sup>th</sup> Floor,  
NDMC Building, Yashwant Place, Chanakyapuri, New Delhi 110 021.