

FORM CAAR-1

[See regulation 6(1)]
Application form for Advance Ruling

1.	Details of Applicant	
	(i) Full name	
	(ii) Complete address	
	(iii) Telephone number (with STD/ISD code)	
	(iv) Fax number (with STD/ISD code)	
	(v) E-mail address	
	(vi) Postal address (to be provided if different from (ii) above)	
	(vii) Permanent Account Number (Income Tax) of the applicant (if any).	
2.	Importer-Exporter Code number of the applicant (if any).	
3.	Jurisdictional Authority (Tick whichever is applicable) i) CAAR, New Delhi ii) CAAR, Mumbai	
4.	Details of Authorized Representative (if any)	
	(i) Full name	
	(ii) Complete address	
	(iii) Telephone number (with STD/ISD code)	
	(iv) Fax number (with STD/ISD code)	
	(v) E-mail address	
	(vi) Postal address (to be provided if different from (ii) above)	
5.	Status of the Applicant (Tick whichever is applicable)	
	(i) Holding a valid Importer-Exporter code number granted under section 7 of the Foreign Trade (Development and Regulation Act), 1992 (22 of 1922)	
	(ii) Exporting any goods to India	
	(iii) Any justifiable cause to the satisfaction of the Authority (elaborate that cause)	
6.	Nature of activity (proposed/present) on which Advance Ruling is sought	
7.	Present status of activity	
8.	Question of Law or fact on which Advance Ruling required (Tick whichever is applicable and provide details against ticked item):-	
	(i) classification of goods under the	

	Customs Tariff Act, 1975;	
	(ii) applicability of a notification issued under sub-section (1) of section 25 of the Customs Act, 1962, having a bearing on the rate of duty;	
	(iii) the principles to be adopted for the purposes of determination of value of the goods under the provisions of the Customs Act, 1962;	
	(iv) applicability of notification issued in respect of duties under the Customs Act, 1962, the Customs Tariff Act, 1975 and any duty chargeable under any other law for the time being in force in the same manner as duty of Customs leviable under the Customs Act;	
	(v) determination of Origin of goods in terms of the regulations notified under the Customs Tariff Act, 1975 and matters relating thereto.	
9.	Statement of relevant facts having a bearing on the question(s) raised.	
10.	Statement containing the applicant's interpretation of law and/or facts, as the case may be, in respect of the aforesaid question(s) (i.e. applicants view point and submissions on issues on which the advance ruling is sought).	
11.	Whether the question(s) raised is pending in the applicant's case before any officer of Customs, Appellate Tribunal or any Court of Law? If so, provide relevant details.	
12.	Whether a similar matter as raised in the question(s) by the applicant has already been decided by the Appellate Tribunal or any Court?	
13.	Jurisdictional Principal Commissioner/ Commissioner of Customs i.e. from where import/export is proposed to be undertaken.	
14.	List of documents/statement attached (attach the list on a separate sheet, if necessary)	
15.	Particulars of the fee paid.	

(Signature of Applicant/ Authorized Representative)

VERIFICATION

I, _____ (name in full and in block letters), son/daughter/wife of _____ do hereby solemnly declare that to the best of my knowledge and belief information and statements furnished in above format and in the annexure(s) thereto including the documents enclosed are correct. I am making this application in my capacity as _____ (designation). I am competent to make and verify this application.

2. I also declare that the question (s) on which the advance ruling is sought is/are not pending in my case before any officer of Customs, Appellate Tribunal or any Court.

Place:

Date:

(Signature of Applicant/ Authorized Representative)

FORM CAAR-2

[See regulation 10(1)]

Appeal to the Appellate Authority for Advance Rulings

1.	Advance Ruling/ Order Number with the Date & the Authority	
2.	Date of Communication of the Ruling/ Order	
3.	Details of Appellant	
	(i) Full name	
	(ii) Complete address	
	(iii) Telephone number (with STD/ISD code)	
	(iv) Fax number (with STD/ISD code)	
	(v) E-mail address	
	(vi) Postal address (to be provided if different from (ii) above)	
	(vii) Permanent Account Number (Income Tax) of the applicant (if any).	
4.	Details of Authorized Representative (if any)	
	(i) Full name	
	(ii) Complete address	
	(iii) Telephone number (with STD/ISD code)	
	(iv) Fax number (with STD/ISD code)	
	(v) E-mail address	
	(vi) Postal address (to be provided if different from (ii) above)	
5.	Brief facts of the case	
6.	Grounds of Appeal	
7.	Jurisdictional Principal Commissioner/ Commissioner of Customs in respect of the Ruling/ Order	
8.	List of documents/statement attached (attach the list on a separate sheet, if necessary).	
9.	Particulars of the fee paid.	
	Prayer	
	In view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, New Delhi may be pleased to:	
	a. set aside/modify the impugned advance ruling/order passed by the Authority for Advance Ruling as prayed above;	
	b. grant a personal hearing; and	
	c. pass any such further or other order (s) as may be deemed fit and proper in facts and circumstances of the case.	
	And for this act of kindness, the appellant, as is duty bound, shall ever pray.	

(Signature of Applicants/ Authorized Representative)

VERIFICATION

I, _____ (name in full and in block letters), son/daughter/wife of _____ do hereby solemnly declare that to the best of my knowledge and belief information and statements furnished in above format and in the annexure(s) thereto including the documents enclosed are correct. I am making this application in my capacity as _____ (designation). I am competent to make and verify this appeal.

Place:

Date:

(Signature of Applicant/ Authorized Representative)

FORM CAAR-3

[See regulation 10(2)]

Appeal to the Appellate Authority for Advance Ruling

1.	Advance Ruling/ Order Number with the Date & the Authority	
2.	Date of Communication of the Ruling/ Order	
3.	Details of the Appellant Principal Commissioner/ Commissioner of Customs.	
4.	Details of Applicant	
	(i) Full name	
	(ii) Complete address	
	(iii) Telephone number (with STD/ISD code)	
	(iv) Fax number (with STD/ISD code)	
	(v) E-mail address	
	(vi) Postal address (to be provided if different from (ii) above)	
	(vii) Permanent Account Number (Income Tax) of the applicant (if any).	
5.	Details of Authorized Representative (if any)	
	(i) Full name	
	(ii) Complete address	
	(iii) Telephone number (with STD/ISD code)	
	(iv) Fax number (with STD/ISD code)	
	(v) E-mail address	
	(vi) Postal address (to be provided if different from (ii) above)	
6.	Brief facts of the case	
7.	Grounds of Appeal	
8.	List of documents/statement attached (attach the list on a separate sheet, if necessary).	
	Prayer	
	In view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, New Delhi may be pleased to:	
	a. set aside/modify the impugned advance ruling/ order passed by the Authority for Advance Ruling as prayed above;	
	b. grant a personal hearing; and	
	c. pass any such further or other order (s) as may be deemed fit and proper in facts and circumstances of the case.	
	And for this act of kindness, the appellant, as is duty bound, shall ever pray.	

(Signature of Appellant Principal Commissioner/ Commissioner of Customs)

VERIFICATION

I, _____ (name in full and in block letters), son/daughter/wife of _____ do hereby solemnly declare that to the best of my knowledge and belief information and statements furnished in above format and in the annexure(s) thereto including the documents enclosed are correct. I am making this application in my capacity as _____ (designation). I am competent to make and verify this appeal.

Place:

Date:

(Signature of Appellant Principal Commissioner/ Commissioner of Customs)

(ANANTH RATHAKRISHNAN)
Dy. Secy. to the Government of India)

[F.No. 275/16/2018-CX.8A(Pt)]