

2.3.5 Technical write up on ECU is attached as Exhibit-1 to CAAR-1 Application.

2.3.6 Product Specification of ECU is attached as Exhibit-2 to CAAR-1 Application.

2.3.7 Further, ECU sends signals which controls the movement of pneumatic/air through the modulator valves. The wheel speed sensors will give the information to the ECU and said ECU works as an automatic device.

2.3.8 The ECU has a Printed Circuit Board Assembly attached to it. The ECU acts as an intelligent regulator by controlling and regulating the flow of pneumatic through the modulator valves. The ECU does not merely send signals but also undertakes ABS regulating/controlling function.

2.4 IMPORT OF ECU:

The Applicant procures ECU domestically as well as imports it from overseas suppliers from Germany and China. The Applicant is currently importing the ECU under Tariff- 9032 89 90. Sample copy of bill of entries are enclosed as Exhibit-3 to CAAR-1 Application.

2.5 APPROPRIATE HSN CLASSIFICATION OF ECU:

2.5.1 The applicant is currently importing the ECU under Tariff heading 9032 (Automatic Regulating or Controlling Instruments and Apparatus). However, it is important for the Applicant to arrive at the appropriate Harmonized System (HS) Nomenclature as per the Customs Tariff Act, 1975 ("Customs Tariff Act") for ECU.

2.5.2 Since the Applicant is required to import the product, First Schedule to Customs Tariff Act is applied. Therefore, for classification of imported product, the importer is required to refer to the First schedule to Customs Tariff Act ("Customs Tariff").

2.5.3 India being a party to HS convention adopted new (seventh) edition of the Harmonized System (HS) nomenclature, HS-2022 w.e.f. 01st January 2022. Therefore, for the purpose of classification of ECU, the Applicant has analyzed the relevant chapter of HS code 2023 read with General Rules of Interpretation, Section & Chapter Notes and Explanatory Notes issued by World Customs Organization ("WCO").

2.5.4 While the Applicant had imported ECU in the past, based on the technical characteristics of the ECU and further analysis of the classification under HS explanatory notes and internal discussions, the Applicant believes that the most appropriate classification of ECU would be Chapter heading 9032 as "Automatic Regulating or Controlling Instruments and Apparatus".

2.6 In view of the above, present application is being preferred before the Honorable Customs Authority for Advance Ruling to seek the following clarification:



- a. Whether ECU imported by the applicant is classifiable under the Tarif Item 9032 89 90 of the Customs Tariff of India as “Other instruments and apparatus- Others”?
- b. If the answer to the above question is negative, what would be the correct and appropriate classification of the ECU under the Customs Tariff of India?

3. Port of Import and reply from jurisdictional Commissionerate:

3.1 The applicant in their CAAR-1 indicated that they intend to import the subject goods from Commissioner of Customs, (Import-II) Customs House,60, Rajaji Salai Chennai - 600 001. The application was forwarded to the jurisdictional Commissioner of Customs, (Import-II) Customs House,60, Rajaji Salai Chennai – 600 001 for their comments on 14.07.2023, 18.09.2023, 30.11.2023 & 11.12.2023.

3.2 The jurisdictional Commissioner of Customs, (Import-II) Customs House,60, Rajaji Salai Chennai - 600 001 sent the comments vide their letter dated 08.01.24 issued vide File No. CUS/AG/MISC/3192/2023-GR 5B.

3.3 Inter-alia it has been informed that the imported goods ABS ECUs appear to be excluded from the scope of Heading 9032:

- a. ABS ECUs do not maintain parameters at predetermined set values but dynamically calculate output values based on varying sensor inputs.
- b. There is no measurement of the controlled variable, which is necessary as per Heading 9032 scope.
- c. ABS ECUs lack a separate starting/stopping device which is an essential requirement as per HSN Notes.
- d. The input factors measured are different from output factors controlled in case of ABS ECUs. This indicates open loop control instead of closed loop automatic regulation.
- e. ABS ECUs have embedded software to compute optimal control values. Hence, they are excluded from the scope of Heading 9032.

3.4 Further, the jurisdiction through their detailed discussion in the said letter is inter-alia of the view that imported Electronic Control Units used in the Anti-lock Braking system in terms of Section Notes, Chapter Notes and Explanatory notes given in HSN appear to fall under CTH 87083000 as it appears to be part of a braking system.

3.5 The above said reply dated 08.01.2024 was forwarded to the applicant for further rebuttal in the matter.

4. Details of Personal Hearing:

4.1 A personal hearing was held on 06.02.2024 at 11:30 PM. Shri. Sivarajan K. PWC, Shri Aman Goyal PWC, Shri. D. Prabhakaran, ZF Commercial, Shri. Balaji CT ZF Commercial, Shri. Deepak V. ZF Commercial as an authorized representative attended the hearing on behalf of the applicant. They presented their contention submitted with their



written submissions. They explained the function of the subject device to be imported and contended that the said device i.e “ABS, ECU” to be used in motor vehicle merit classification under chapter heading 9032, more particularly 90328990/90328910. In support of their contents they referred and relied upon chapter Note 90, Note (7). HSN General Note on the Chapter 90 (F) ; HSN Note on Chapter 90 vide 7(A) and 7(B) and explained that the details of Part I and II of Note 7(A) and 7(B) are satisfied in their course and provisions of (A), (B) and (C) of Part II of note on 7(B) of HSN Explanatory Note is applicable as all the functions of electrical measuring, control and stenting, stopping are done with the device.

4.2 On rebuttal from the department dated 08.01.2024 they also filed the written classification/submission to contest the view of the department. They further explained that the chapter subheading 8708 in their case is not applicable and relied upon the HSN explanatory note. In support of their claim the referral and relied upon the judgement in the case of CCE Aurongdobar Vs M/s Videocon Industries Ltd and other. (in civil Appeal No. 5622 with 8026 of 2009 and 2022) dated 29.03.2023 (Pax-25,26,27 & 28).

4.3 They further relied upon CBIC Instruction No 1/2022 custom and 25/2022 dated 5/01/2022 and 3/10/2022 assisting on the judgement of Honorable Supreme Court in the case of M/s Westinghouse Saxty Former Ltd. They also cited a Cross Ruling HQ 954950 in the matter of RE PRD2704-92-105398 dated December 23 1993.

4.4 Thus as per their understanding and belief the subject goods merit classification under CTH 9032 and not under 8708. They also requested that ruling may be kept **confidential**. Nobody appeared for Personal Hearing from the department side either physically or through online hearing.

4.5 During the course of personal hearing the applicant has submitted their letter dated 03.02.2024 wherein they have provided para-wise rebuttal against the jurisdictional comments dated 08.01.2024. The same has been forwarded to the jurisdiction again for any further comments however no reply till date has been made in this regard. The applicants' submission vide their letter dated 03.02.2024 has been taken on record.

5.1 I have considered all the materials placed before me in respect of the subject goods. I have gone through the submissions made by the applicant during the personal hearing as well as the response received from the Jurisdictional Customs Commissionerate.

5.2 I find that an Electronic Control Unit (ECU), also known as an electronic control module (ECM), is an embedded system in automotive electronics that controls one or more of the electrical systems or subsystems in a car or other motor vehicle. I find that vehicles may contain many more ECUs, controlling functions that range from the essential (such as engine and power steering control) to comfort (such as power windows, seats and HVAC), to security and access (such as door locks and keyless entry). ECUs also control passive safety features, such as airbags, and even basic active safety features, such as automatic emergency braking. Each ECU typically contains a dedicated chip that runs its own software or firmware, and requires power and data connections to operate. Modern vehicles have many ECUs, and these can include Engine control module, Powertrain control module, Transmission control



module etc. The key elements in an EU includes Core- Microcontroller, Memory- SRAM, EEPROM, Inputs. -Supply Voltage and Ground Digital inputs; Outputs-Actuator drivers (e.g. injectors, relays, valves) H bridge drivers for servomotors; Communication link. -Housing. Bus Transceivers, e.g. for K-Line, CAN, Ethernet., Embedded Software-Boot Loader. etc.

5.3 I find that ABS ECU is an electronic control unit that receives, amplifies and filters the sensor signals for calculating the wheel rotational speed and acceleration. The ECU receives a signal from the sensors in the circuit and controls the brake pressure, according to the data that is analysed by the unit. ABS prevents the wheels from locking up, this avoiding uncontrolled skidding of the vehicle and decreases the distance travelled without slipping. ABS enhances the vehicle stability, steer ability under emergency braking, stable stopping on slippery road and in curves, increases overall safety, extend tire life.

5.4 I now proceed to pronounce a ruling on the basis of information available on record as well as existing legal framework. The issue before me is the classification of the goods i.e. 'Electronic Control Units (ECU)' for Anti-Lock Braking Systems (ABS).

6.1 Before deciding on the issue, let me deliberate on the legal framework prescribed in Customs Tariff Act, 1975, Chapter/Section notes along with HSN explanatory notes. In this case, these devices can be classified either as automatic regulating or controlling instruments and apparatus or as parts and accessories to be used solely or principally with vehicles. Therefore, I am confronted with two different possible headings for classification of the Electronic Control Units (ECU) for Anti-Lock Braking Systems (ABS), i.e., CTH 9032 or CTH 8708. Relevant portion of Customs tariff is reproduced here for ease of reference

6.2 CTH 9032:

| ----- | | | | | |
|------------|---|---|-----|------|---|
| 9032 | AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS | | | | |
| 9032 10 | - | <i>Thermostats :</i> | | | |
| 9032 10 10 | --- | For refrigerating and air-conditioning appliances and machinery | u | 7.5% | - |
| 9032 10 90 | --- | Other | u | 7.5% | - |
| 9032 20 | - | <i>Manostats :</i> | | | |
| 9032 20 10 | --- | For refrigerating and air-conditioning appliances and machinery | u | 7.5% | - |
| 9032 20 90 | --- | Other | u | 7.5% | - |
| | | <i>Other instruments and apparatus :</i> | | | |
| 9032 81 00 | -- | Hydraulic or pneumatic | u | 7.5% | - |
| 9032 89 | -- | <i>Other :</i> | | | |
| 9032 89 10 | --- | Electronic automatic regulators | u | 15% | - |
| 9032 89 90 | --- | Other | u | 15% | - |
| 9032 90 00 | - | Parts and accessories | kg. | 7.5% | - |

Chapter Note 7 of Chapter 90 specifies that Heading 9032 applies to only certain items which are mentioned in Chapter Note 7 (a) and 7 (b). Relevant part of Chapter Note is reproduced below:



7. Heading 9032 applies only to:

(a) instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value; and

(b) automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value.

Explanatory Notes issued by WCO have further clarified the goods which can be covered under Chapter Note 7 (b). Relevant part of the Explanatory Notes is reproduced below.

(II) AUTOMATIC REGULATORS OF ELECTRICAL QUANTITIES, AND INSTRUMENTS OR APPARATUS FOR AUTOMATICALLY CONTROLLING NON-ELECTRICAL QUANTITIES THE OPERATION OF WHICH DEPENDS ON AN ELECTRICAL PHENOMENON VARYING ACCORDING TO THE FACTOR TO BE CONTROLLED

The automatic regulators of this heading are intended for use in complete automatic control system which are designed to bring a quantity, electrical or non-electrical, to, and maintain it at, a desired value, stabilized against any disturbances, by constantly or periodically measuring its actual value. They consist of the following devices:

A. A measuring device (sensing device, converter, resistance probe, thermocouple, etc.) which determines the actual value of the variable to be controlled and converts it into a proportional electrical signal.

B. An electrical control device which compares the measured value with the desired value and gives a signal (generally in the form of a modulated current)

C. A starting, stopping or operating device (generally contacts, switches or circuit breakers, reversing switches or, sometimes, relay switches) which supplies current to an actuator in accordance with the signal received from the control device. An automatic regulator within the meaning of Note 7 (b) to this Chapter consists of the devices described in (A), (B) and (C) above, whether assembled together as a single entity or in accordance with Note 3 to this Chapter, a functional unit. If they do not conform to the definitions outlined above, these devices are to be classified as follows:

(1) Electrical measuring devices generally fall in heading 90.25, 90.26 or 90.30.



(2) Electrical control devices are to be classified in this heading as incomplete automatically controlling instruments or apparatus.

(3) Starting, stopping or operating devices are generally to be classified in heading 85.36 (switches, relays, etc.)

Automatic regulators are connected to an electrical, pneumatic or hydraulic actuator, which brings the controlled variable back to the desired value. This actuator may be the clamps which adjust the gap between the electrodes of an arc furnace, the motorized valve which controls the intake of water or steam in a boiler, a furnace, a pulping machine, etc. The actuators are to be classified in their own appropriate headings (adjustable amp: heading 84.25; motorized or solenoid valve: heading 84.81; electromagnetic positioner: heading 85.05; etc.). If the automatic regulator is combined with the actuator, the classification of the whole is to be determined under either Interpretative Rule 1 or Interpretative Rule 3 (b) (see Part (II) of the General Explanatory Note to Section XVI and the Explanatory Note to heading 84.81)

Further, Chapter Note 3 to Chapter 90 is reproduced below:

3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.

Note 3 of Section XVI are reproduced below:

3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machine designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

6.3 CTH 8708:

| | | | | |
|-------------|--|---|-----|-------|
| 8708 | PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705 | | | |
| 8708 10 | - | Bumpers and parts thereof : | | |
| 8708 10 10 | --- | For tractors | kg. | 15% - |
| 8708 10 90 | --- | Other | kg. | 15% - |
| | - | Other parts and accessories of bodies (including cabs) : | | |
| 8708 21 00 | -- | Safety seat belts | u | 15% - |
| *8708 22 00 | -- | Front windscreens (windshields), rear windows and other windows specified in Sub-heading Note 1 to this Chapter | kg. | 15% - |
| 8708 29 00 | -- | Other | kg. | 15% - |
| 8708 30 00 | - | Brakes and servo-brakes; parts thereof | kg. | 15% - |
| 8708 40 00 | - | Gear boxes and parts thereof | kg. | 15% - |
| 8708 50 00 | - | Drive-axles with differential, whether or not provided with other transmission components, non-driving axles; parts thereof | kg. | 15% - |
| 8708 70 00 | - | Road wheels and parts and accessories thereof | kg. | 15% - |
| 8708 80 00 | - | Suspension systems and parts thereof | kg. | 15% - |

w.e.f. 1.1.2022



| | | | | |
|------------|--|-----|-----|---|
| | (including shock absorbers) | | | |
| | - Other parts and accessories: | | | |
| 8708 91 00 | -- Radiators and parts thereof | kg. | 15% | - |
| 8708 92 00 | -- Silencers (mufflers) and exhaust pipes: parts thereof | kg. | 15% | - |
| 8708 93 00 | -- Clutches and parts thereof | kg. | 15% | - |
| 8708 94 00 | -- Steering wheels, steering columns and steering boxes: parts thereof | kg. | 15% | - |
| 8708 95 00 | -- Safety airbags with inflator system: parts thereof | kg. | 15% | - |
| 8708 99 00 | -- Other | kg. | 15% | - |

The relevant portion of the HSN explanatory notes is also reproduced for ease of reference:

This heading covers parts and accessories of the motor vehicles of headings 87.01 to 87.05, provided the parts and accessories fulfill both the following conditions:

(i) They must be identifiable as being suitable for use solely or principally with the above-mentioned vehicles; and

(ii) They must not be excluded by the provisions of the Notes to Section XVII (see the corresponding General Explanatory Note).

7. Classification of imported goods is governed by the principles set forth in the General Rules of Interpretation (GIR). Rule 1 of GIR provides that for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions [that is, GIRs 2 to 6]. This is the first Rule to be considered in classifying any product. In other words, if the goods to be classified are covered by the words in a heading and the Section and Chapter Notes do not exclude classification in that heading, the heading would apply to the said goods. In case of any ambiguity in understanding the scope of entries in Tariff recourse is taken to the Harmonized Commodity Description and Coding System (Harmonized System or HSN) Hon'ble Supreme Court in multiple cases has underlined the importance of HSN Explanatory Notes as of significant guidance value in deciding the matters of classification under the Customs Act, 1962 and the Customs Tariff Act, 1975.

8. In a very recent judgement in an identical case Hon'ble CESTAT vide its Final Order No. 55365-55440/2024 dated 19.03.2024 in the case of M/s Continental Automotive Brake Systems India Private Limited Vs. Commissioner of Customs, ICD Patparganj, Delhi in CUSTOMS APPEAL NO. 50546 OF 2021 has decided the very issue in details. The Operative Part of the order is reproduced below:

21. Thus, insofar as Section Note Section XVII is concerned, the only point of difference between the two sides is whether or not ECU is an article under Chapter 90.

22. We need to examine whether ECU falls under Chapter 90, more specifically under CTI 9032 89 10, as "Electronic automatic regulators" or not. This CTI falls under the four digit CTH 9032 "Automatic Regulating or Controlling Instruments and



apparatus". According to the learned counsel for the appellant, since the function of the ECU is to receive signals from the sensors, analyse the data and issue instructions, it is an electronic automatic regulator. According to the learned authorised representative for the Revenue, ECU does not fall under CTI 9032 89 10 (electronic automatic regulators) or even under the four digit CTH 9032 (Automatic regulating or controlling instruments and apparatus) because it is neither an instrument nor an apparatus nor does it regulate anything. It does not measure any parameter and this is done by various sensors which are not part of the ECU. It also cannot regulate anything such as braking because that can be done only by the ABS of the automobile. All that the ECU does is analyse the data.

23. The submissions of the learned authorised representative for the department deserve to be accepted. From the records of the case and the detailed technical submissions made by the learned counsel for the appellant, it is evident that the ECU does not and cannot either measure or regulate anything. It only analyses the data provided to it by other parts of the ABS (sensors) and compares it with standards and issues instructions. Based on these instructions, other parts of the ABS regulate the manner in which the car brakes ensure that the braking is safe. We are conscious that there are electronic instruments and apparatus which, though used in automobiles, are classifiable under Chapter 90. However, ECU is not an instrument or an apparatus but is just a part of ESCS which, in turn, is a part of the ABS. Merely because it is in the form of a PCB does not change it from a part of an automobile into an instrument or an apparatus. Automatic regulators, even according to the HSN Explanatory Notes relied upon by the appellant, essentially consist of a measuring device, a control device and a starting, stopping or operating device and ECU does not have these abilities, except that of the analysis of data.

24. Learned counsel for the appellant also submitted that although ECU does not have all these three functions and it only analyses the data, it should be treated as an incomplete automatically controlling instrument or apparatus and in support, relies on the following part of the HSN Explanatory Note:

" An automatic regulator within the meaning of Note 7(b) to this Chapter consists of the devices described in (A), (B) and (C) above, whether assembled together as a single entity or in accordance with Note 3 of this Chapter, a functional unit. If they do not conform to the definitions outlined above, these devices are to be classified as follows:

- a) Electrical measuring devices generally fall in heading 90.25, 90.26 or 90.30.
- b) Electrical control devices are to be classified in this heading as incomplete automatically controlling instruments or apparatus.
- c) Starting, stopping or operating devices are generally to be classified in heading 85.36 (switches, relays, etc.)

25. This submission of the learned counsel appears to be attractive, but to examine it



one needs to read Section Note 7 (b) which is referred to. It reads as follows:

7. Heading 9032 applies only to:

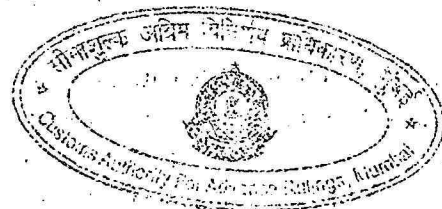
(a) instruments or apparatus for automatically controlling flow, level,

(b) automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

26. Evidently, Section Note 7(b) deals with either regulators of electrical quantities or instruments or apparatus for automatically controlling non-electrical quantities which depend on electrical phenomenon. ECU is not a regulator of electrical quantity nor is it an instrument or apparatus for regulating non-electrical quantities which depend on electrical phenomenon. It is not an instrument or apparatus by itself. It is the ABS which regulates the braking to ensure safe braking. It regulates the rate at which the brake is applied to different wheels and this does not depend on any electrical quantity but depends on the certain other nonelectrical factors such as angular speed, torque, etc. In this entire process, data on sideways movement, wheel speed and angular motion is collected by the sensors and the ECU analyses that and instructions are issued, based on which other parts of the system such as the motor and the solenoid valves and the braking fluid operate to control the manner in which the brake is applied. Merely because ECU is a chip which analyses the data (and through any chip electricity flows), the function of the ABS or its part ESCS (manufactured by the appellant) or its further sub-part ECU (imported by the appellant) do not, in our considered view, qualify as "automatic regulators of electrical quantities and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on electrical phenomenon..."

27. Learned counsel submitted that as per Note 7 (b), even instruments or apparatus for automatically controlling nonelectrical quantities the operation of which depends on an electrical phenomena varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it a desired value stabilised against disturbances, by constantly or periodically, measuring its value" and ECU falls under CTH 9032 by virtue of this Note.

28. It however, needs to be noted that ABS regulates the braking and not the speed. This regulation is based on certain other phenomena like speed, regular rotation, etc. and not based on the extent of braking. In other words, there are three nonelectrical quantities viz. speed, sideways movement and angular rotation based on which a fourth quantity viz., braking is regulated. The factor to be controlled is the braking, a nonelectrical quantity, and ECU issues instructions in the form of electrical signals which vary not according to the factor to be controlled (braking) but according to three other non-electrical quantities.



29. In our considered view, neither the ABS nor the ESCS manufactured nor the ECU imported by the appellant can fit into Section Note 7 (b) by any stretch of imagination. Since Section Note 7 makes it explicit that CTH 9032 applies only to such goods which fall under (a) or (b), ECU gets clearly excluded from CTH 9032.

30. Learned counsel for the appellant also submitted that CTI 9032 89 10 being a more specific entry should prevail over the general entry of CTI 8708 99 00. He also submitted that CTI 9032 89 10, being the later entry should prevail over the earlier entry in the tariff.

31. These submissions would be relevant when there are two equally plausible competing entries. Since we have found that ECU clearly does not fall under CTI 9032 89 10, this submission does not help the appellant.

32. It is also to be noted that the appellant itself had been classifying ECU under CTI 8708 99 00 and according to the reply sent by the Deputy Commissioner to the appellant, other importers of ECU have also been classifying it under this item although there would be no estoppel against the appellant in claiming a different classification, if it can provide sufficient justification. In this case, we do not find any justification.

9. It is further to acknowledge that the issue of classification of the ECU ABS was also raised during the 6th Monthly review meeting of the NAC re-organised, chaired by the Pr. Chief Commissioner of Customs, Mumbai Zone-1. The committee comprised of several Pr. Commissioners/Commissioners of Customs having jurisdiction over different Customs Zone/Commissionerates being member of NAC and related working group. The working Committee having been analyzed and examined the provisions of Customs Tariff Act, various judicial decisions, order-in Original, assessment practices, audit objections, adjudication order, US Customs Cross Rulings decided that Classification of the subject goods i.e. ECU most suitably fall under CTH 8708 as part and accessories of vehicles of heading 8701 to 8705, which is accepted by the Chair as referred in office letter dated 30.01.2024 issued vide F. No. CCO/Tech/376/2023 issued from office of The Pr. Chief Commissioner of Customs, Mumbai Zone-1. It can be observed that the view taken by NAC working group on Automobile and Instruments and Miscellaneous Products is affirmed in the order of Hon'ble CESTAT dated 19.03.2024 cited supra.

10. The case laws relied upon by the applicant are in different perspectives and not squarely applicable to this case. However, I concur with the view of the jurisdiction cited vide their letter dated 08.01.24 issued vide File No. CUS/AG/MISC/3192/2023-GR 5B through which they opined that Electronic Control Units used in the Anti-Lock Braking system in terms of Section Notes, Chapter Notes and Explanatory notes given in HSN appear to fall under CTH 87083000 as it appears to be part of a braking system.

11. Thus, it is in terms of the Section Note, Chapter Note of Chapter 87 read with explanatory notes of Section XVII/Chapter 90 and with Rule 1 of the GIR together with the



decision of Hon'ble CESTAT cited as above, I come to the conclusion that the goods proposed to be imported i.e. 'ECU (Electronic Control Units)' used in the ABS (Anti-Lock Braking System) is classifiable under CTH 8708 and more particularly under sub-heading 87083000.

12. Further, in view of the contents and business sensitive information provided in the application, the ruling is to be kept confidential and not be published in view of the provisions of Regulation 27 of the Customs Authority for Advance Rulings Regulations, 2021 as amended vide Notification No. 63/2022-Customs (N.T.) dated 20.07.2022.

13. I rule accordingly.

P K Rameshwaram
24/11/24

(P K Rameshwaram)

Customs Authority for Advance Rulings, Mumbai



F.No. CAAR/CUS/APPL/76 /2023-O/o Commr-CAAR-Mumbai Dated: 24-04-2024

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

1. M/s ZF Commercial Vehicle Control Systems India Limited, Plot 3, South Phase, Third Main Road, Ambattur Industrial Estate, Ambattur, Chennai, Tamil Nadu 600058.
Email: Deepak.v@zf.com; cvcx.tax.india@zf.com; k.sivarajan@pwc.com; debasis.nayak@pwc.com
2. The Commissioner of Customs, (Import Commissionerate) (Commissionerate-II) Customs House, 60, Rajaji Salai Chennai -- 600 001
Email: commr2-cuschn@gov.in
3. The Customs Authority for Advance Rulings, 5th Floor, NDMC Building, Yashwant Place, Satya Marg, Chanakyapuri, New Delhi-110021.
Email: cus-advrulings.del@gov.in
4. The Principal Chief Commissioner of Customs, Mumbai Customs Zone-I, Ballard Estate, Mumbai -400001.
Email: ccu-cusmum1@nic.in
5. The Commissioner (Legal), CBIC Offices, Legal/CX.8A, Cell, 5th floor, Huda Vishala Building, C-Wing, Bhikaji Cama Place, R. K. Puram, New Delhi -- 110066.
Email: anishgupta.irs@gov.in, commr.legal-cbec@nic.in
6. The Member (Customs), Central Boards of Indirect Taxes & Customs, North Block, New Delhi-110001.
Email: mem.cus-cbec@nic.in
7. The Webmaster, Central Boards of Indirect Taxes & Customs.
Email: webmaster.cbec@icegate.gov.in
8. Guard file.


24-04-2024

(V M Sobhan Sindhu)

Asst. Commissioner & Secretary
Customs Authority for Advance Rulings, Mumbai

