

# FORM CAAR-1

[See regulation 6(1)]

## Application form for Advance Ruling

<b>1.</b>	<b>Details of Applicant</b>	
	(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).	
<b>2.</b>	<b>Importer-Exporter Code number of the applicant (if any).</b>	
<b>3.</b>	<b>Jurisdictional Authority (Tick whichever is applicable)</b>  i) CAAR, New Delhi ii) CAAR, Mumbai	
<b>4.</b>	<b>Details of Authorized Representative (if any)</b>	
	(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)	
<b>5.</b>	<b>Status of the Applicant (Tick whichever is applicable)</b>	
	(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.	<b>Nature of activity (proposed/present) on which Advance Ruling is sought</b>	
7.	<b>Present status of activity</b>	
8.	<b>Question of Law or fact on which Advance Ruling required (Tick whichever is applicable and provide details against ticked item):-</b>	
	(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.	<b>Statement of relevant facts having a bearing on the question(s) raised.</b>	
10.	<b>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).</b>	
11.	<b>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.</b>	
12.	<b>Whether a similar matter as raised in the question(s) by the applicant has already been decided by the Appellate Tribunal or any Court?</b>	
13.	<b>Jurisdictional Principal Commissioner/ Commissioner of Customs i.e. from where import/export is proposed <sup>1</sup>[to be undertaken. (It is mandatory to mention only one Jurisdictional Principal</b>	

<sup>1</sup> Substituted by Notification No. 63/2022-Cus. (N.T.) dated 20-07-2022.

	<b>Commissioner/Commissioner of Customs.)]</b>	
<b>14.</b>	<b>List of documents/statement attached (attach the list on a separate sheet, if necessary)</b>	
<b>15.</b>	<b>Particulars of the fee paid.</b>	

**(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)**