

**GIB/HR/EPCOS/04.05.18/AAR-119**

**Advance Ruling Category :** Dismissed

**State :** Haryana

**Order No.:** GIB/HR/EPCOS/04.05.18/AAR-119

**Name of Entry :**  
EPCOS India Pvt. Ltd.

**Date :** 04-05-2018

**Product/ Service Involve :**  
Power Bank

**Breif Issue :**

Whether the product power bank which is used to charge portable devices can be classified under heading 8504 – having description “Electrical Transformers, Static converters (For Example, Rectifiers) And Inductors?

**Decision of Advance Ruling Authority :**

Application dismissed as withdrawn.