

DATAWAVE NETWORKS PVT. LTD.

COMMENTS ON TRAI CONSULTATION PAPER ON LICENSING FRAMEWORK AND REGULATORY MECHANISM FOR SUBMARINE CABLE LANDING IN INDIA CONSULTATION PAPER NO. 15/2022

Q 3. Would an undersea cable repair vessel owned by an Indian entity help overcome the issues related to delays in undersea cable maintenance? Please provide justification for your answer?

Yes, however, we see two distinct types of repair;

- (i) a shallow water repair, i.e., less than 15m water depth LAT, and
- (ii) a deep water repair at greater than 15m water depth LAT.

A shallow water repair is typically undertaken by a ship of opportunity whereas a deep water repair is undertaken by a standby vessel contracted through a long term maintenance agreement. However, both types of repairs share the similar delay challenges.

A marine solution emanating in India would therefore need to provide a solution that addresses both these types of repairs.

Participation should be on a voluntary basis and not a regulatory obligation either direct or indirect, e.g., via cabotage laws.

Core issue is delays:

We believe the core issue is delays due to the time-consuming process for obtaining the underlying permits, import and tax (GST) issues.

In our opinion, delays to repair operations are primarily due to issues around permitting for foreign flagged vessels and crew to enter into and work in Indian territorial waters and EEZ. Furthermore, the interpretation and applicability of custom duties to foreign flagged cable ships bought into India waters creates further issues and delays to repair operations. The matter relating to customs duties and GST has been partially addressed through Customs advance ruling in the matter of Subcom Projects India Pvt. Ltd. Vide Ruling No.CAAR/Mum/ARC/30/2022 dated 4th August 2022 (attached). However, this order as it itself mentions in para 5.4, is silent with regard to import process, machinery on board the vessel, consumable stock etc. and hence establishment of clear position in the matter is needed so that cable system owner in India is not inconvenienced and the entire process is smoothed in line with “ease of doing business” policy of India.

In summary, addressing this issue with India flagged cable ship solution may result in a highly priced and uncompetitive solution in comparison to the global market. Whereas well established cable ship repair service solutions are currently available but the issue is the uncertainty and delay in using these services in India. The underlying problem could be addressed by making it easier for the existing cable ships to enter and operate in India waters.

Q.4 If the answer to the above question is yes, then please suggest possible mechanisms along with detailed justification and financial viability analysis for implementing this proposal?

The greatest challenges to establishing an India repair solution would be to; (a) ensure fair access to all and avoid competitive advantage by any particular telecoms service provider, and (b) provide service at a globally competitive cost.

The establishment of an Indian cable repair solution by a single entity is one that would raise concern over the fairness of access for all but the establishment of a consortia of interested parties, as proposed in the consultation paper, is a model that is designed to overcome this concern.

In Singapore, the service provider to SEAIOCMA is ACPL Marine Pte Ltd, which is owned by a consortium of regional operators, and although the market has evolved since the inception of this company with new competitive entrants, a similar but updated approach that accommodated all, may be considered.

A new cable ship can cost around \$120M, including speciality cable handling and burial equipment, and up to \$20M per year to operate. A competitive maintenance service will therefore require a high number of cable km (circa 60,000 cable km) over which to spread the costs and this will be difficult to achieve - even with the expectation of new cables coming to India. Alongside the cable ship issue, India would also need to provide a bonded depot on a commercially attractive basis at the cable ship base port.

The current service providers operating in the India region are SEAIOCMA and E-Marine, and both have the benefit of a high volume of cable km under service driving a commercially attractive solution.

As we have mentioned, from the telco perspective the simplest approach to improve repair times would be to reduce the issues accessing India waters with non-India flag cable ships. However, if an India cable ship is considered strategically important, then the simplest approach would be to convince the existing cable ship service providers under SEAIOCMA or E-Marine to re-flag one existing cable ship under the India flag and crew and station at a suitable India base port. This would have the benefit of also providing a more balanced coverage in the India Ocean and recognise the growth in importance of India as a destination of subsea cables.

Creating a new cable ship company in India would present challenges not only from a cost competitive perspective but also from an operational perspective in terms of availability of suitably experienced and knowledgeable human resources to manage and operate this new

cable ship company and cable ship technology against a backdrop of internationally scarce specialist human resources. Other factors to be considered include the time required to procure/construct the cable ship, the associated cable handling gear and the timing to commence service given the contractual relationships in place currently.

Creating an entity to operate just one cable ship would also be very inefficient compared with most other cable ship companies that can spread their costs over a number of cable ships.

If the concept of an India based cable ship is desired, then we would suggest a focus industry working group, with participation open to any stakeholder, be set up to explore the matter of an India cable ship from all aspects as the matter is complex and multi-faceted.

Q 5. What measures should be undertaken for promoting Domestic submarine cables for connecting coastal cities in India? What limitations are being posed by existing licensing and regulatory provisions for laying domestic submarine cables in India? What are the changes required in the existing licensing and regulatory framework? Please answer in detail with the supporting document, if any?

The consultation paper proposes the use of dedicated domestic submarine cable for NLD traffic which provides significant national benefits in terms of availability and reliability but a pure domestic play for subsea cables will be expensive. However, planned international cables have multiple landings in India and these could be configured to provide both NLD and ILD traffic and serve both purposes.

The NLD traffic could be provided on dedicated fibre pairs within the international cable and these domestic fibre pairs could be co-terminated with the ILD fibre pairs or terminated at different locations. The submarine cable can be considered a conduit that is containing both ILD and NLD fibre pairs with each fibre pair separately identified and complying with the required regulatory clearance / compliance.

Given current capacity capability per of FP, the concept should be further extended to NLD wavelengths or spectrum together with ILD wavelengths or spectrum within a common fibre pair. We suggest that fibre pairs, spectrum or wavelengths designated for NLD traffic within an international cable would benefit from not being required to route through LIM whereas the ILD traffic would route through the LIM.

This would enable a much faster proliferation of domestic undersea capacity almost immediately, and as new system are planned, domestic capability can be duly considered. The mix between wavelengths used for ILD and NLD traffic can also be changed at any time after initial deployment from the CLS / NOC.

Domestic subsea dark fibre could be provided under the existing IP-1 registration scheme with any capacity service only to be provided by an NLDO licensee.

It is true that domestic wavelengths/fibre/cables will route through India TW and EEZ and also International Waters, as is the case with CANI cable, like many other domestic cable systems globally, so the DoT should not be concerned about mandating routing paths.

The Taxation and customer duties assigned to subsea cables (whether international or domestic or dual-purpose cables) should be reviewed so as to provide a more attractive regime to promote domestic use of planned undersea cables and create a fair playing field in comparison to the treatment of terrestrial fibre.

Q 7. Will it be beneficial to lay Stub-Cables in India? If yes, what should be the policy, licensing, and regulatory framework for laying, operationalizing, and maintaining the stub cable in India? Please answer in detail with the supporting documents, if any?

The Singapore IMDA encourages the installation of a stub cable to maximise use of sea corridors but by their nature result in multiple submarine cables within a single HDD pipe which is typically 800m in length with the stub cables of circa 1000m.

There are examples where stub cables are extended beyond Singapore territorial waters in a common trench. The submarine cables are deep buried in the common trench to mitigate against the risk from multiple failure together with Singapore Port Authority monitoring of shipping and fines for damage to submarine cables that are marked on admiralty charts. The common trench provides for economies of scale but is a potential single point of failure and therefore this unique approach may not be appropriate in India.

Therefore, the provision or use of installed stubs should not be made mandatory, however the provision of stub cable(s) should not be prevented if appropriate at a particular location and desired by the ILDO.

The ILDO responsible for the initial cable landing that enabled the stub should be the owner of the stub and free to offer or use that in connection with other future cable landing at the same location, again without any local authority direction.

Q.9. In comparison with other leading countries, what further measures must be undertaken in India for promoting investment to bring submarine cable in India? Please answer in detail with the supporting documents, if any?

- a. The traditional case where the CLS hosts the SLTE and LIM and providing interconnection to the terrestrial networks is no longer always appropriate or desired with the advent of carrier neutral datacentres as good locations to host and interconnect. The DoT should, therefore, be clear that so long as the SLTE and LIM are collocated then it does not matter where these are located, i.e., CLS or datacentre PoP and that the SLTE and LIM for different fibre pairs of the same cable could be located in different datacentre PoPs. The scope of the CLS PP should therefore be limited to the CLS as the common point for landing the submarine cable and the appropriate ILDOs responsible for operationalisation of their respective fibre pairs at their PoP i.e. demonstration of LIM capability.

- b. On-line facility only for obtaining CLS PP with fixed timescales for all approvals as opposed to the 15x copies as required currently.
- c. On-line single window service for obtaining operational permits with fixed timescales should be developed.
- d. Development of cable routing corridors as is the case in other countries would ensure improved availability and reliability and reduce the dependence on repair solutions.
- e. Clear unified position on applicability of taxes and customs duties out to the 12nm territorial waters, as per UNCLOS avoiding the global concern that exists regarding efforts of local tax authorities seeking to apply taxes and customs duties to the 200nm EEZ as the determining factor.

We will be happy to elaborate on any matter and to engage with the Authority on this important issue which has been timely taken up by the Authority.

Encl: Customs Advance ruling dated 04 Aug 2022.



सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण
CUSTOMS AUTHORITY FOR ADVANCE RULINGS
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The 04th of August, 2022
Ruling Nos. CAAR/Mum/ARC/30/2022

in

Application No. CAAR/CUS/APPL/43/2022 - O/o Commr-CAAR-MUMBAI

Name and address of the applicant: M/s Subcom Projects India Pvt Ltd, Lodha Supremus,
Senapati Bapat Marg, Lower Parel, Mumbai, Maharashtra-
400013

Commissioner concerned: The Principal Commissioner of Customs, Nhava Sheva-II,
Jawaharlal Nehru Customs House, Nhava Sheva, Tal:
Uran, Dist: Raigad, Maharashtra – 400707

The Commissioner of Customs (Import I & II),
Mumbai Zone-1 2nd Floor, New Custom House, Ballard
Estate, Mumbai-400001

The Commissioner of Customs, Chennai-II (Import
Commissionerate), Custom House, 60, Rajaji Salai, Chennai-
600 001

The Commissioner of Customs, Cochin Custom House,
Willingdon Island, Cochin-682009

Present for the applicant: Sh. Sivarajan, Partner, Price Waterhouse & Co LLP;
Sh. Kunal Wadhwa, Partner, Price Waterhouse Coopers Pvt
Ltd.;

Present for the Department: Sh. Manoj Kumar Kedia, Commissioner of Customs (Import
I & II), Mumbai Zone-1;
Sh. R.K.Singh, Additional Commissioner of Customs, O/o
Pr. Chief Commissioner of Customs, Mumbai ;

Ruling

M/s. SubCom Projects India Private Limited ((hereinafter referred to as 'applicant') filed an application on 16.06.2022 seeking advance rulings on the applicability of Sr. No. 555 and 557C of the Customs Tariff Notification No. 50/2017, dated 30.06.2017 for import of cable laying vessel.



2. The applicant is a 99.99% owned subsidiary of SubCom, LLC, USA. SubCom, LLC is a company engaged in the business of laying submarine cables under the seabed, which are used for telecommunication/ internet connectivity. SubCom, LLC is engaged by telecom companies in India for laying submarine cables under the seabed in India. SubCom, LLC has subcontracted the task of laying telecommunication cables under the seabed in India to the applicant. Pursuant to the said contract, the applicant intends to import cable laying vessels on lease from Transoceanic Cables Company LLC on a time charter basis. The applicant would use the cable laying vessels for laying cable under the seabed in India. Vessels may exit Indian Customs waters after the initial import and return to Indian Customs waters to continue cable laying activities. The cable laying vessels are expected to leave Indian Customs waters after the completion of the cable laying activity. While the cable laying vessel is proposed to be imported by the applicant on a lease, the cables and other goods required for cable laying will be imported by the customers of the applicant in India (hereinafter referred to as the purchasers) who had or would in future, award a contract to SubCom, LLC for laying the submarine telecommunication cable under the seabed in India. The purchasers would remit applicable customs duties on such imports. All the cables and other goods required for cable laying would be carried into India on the applicant's cable laying vessel. Subsequent to such import by the purchasers on the vessel of the applicant, the applicant would install those goods and cables.

2.1 The applicant intends to claim exemption from basic customs duty and Integrated Goods and Service Tax with respect to the import of cable laying vessel, as per Sr. Nos. 555 and 557C of the Notification No. 50/2017-Customs, dated June 30, 2017.

The relevant entries of the said notification are reproduced below:

Sr. No.	Chapter/ Heading/ Sub-heading/ Tariff item	Description of goods	BCD	IGST	Condition
555	8096	All goods (excluding vessels and other floating structures as are imported for breaking up)	Nil	-	84
557C	89		-	Nil	105

Conditions:

84. *If the vessels and other floating structures are intended to be broken up after their importation, the importer shall present a fresh bill of entry to the Commissioner of Customs, and thereupon such goods shall be chargeable with the duty which would be payable on such goods as if they were entered for home consumption, under section 46 of the Customs Act, 1962 (52 of 1962), on the date of the presentation of such fresh bill of entry for the purposes of break-up of such goods.*

105. *The importer, by the execution of bond, in such form and for such sum as may be specified by the Commissioner of Customs, binds himself to, -*

1. *pay duty on goods used in cable laying or repairing services, leviable under the Customs Act, 1962 and integrated tax leviable under Section 3 (7) of the Customs Tariff Act, 1975;*



2. *pay applicable integrated tax leviable under section 5(1) of the Integrated Goods and Services Tax Act, 2017 on cable laying or repair service;*
3. *to furnish an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that the imported goods shall not be cleared for home consumption, and shall be used only for the intended purpose;*
4. *to re-export the ship/ Vessel immediately after completion of the said cable laying or repairing service;*
5. *to pay on demand an amount equal to the integrated tax payable on the said goods but for the exemption under this notification in the event of violation of any of the above conditions.";*

2.2 As per Sr. No. 557C of the Notification, the import of cable laying vessel for purpose of laying cable in Indian Customs waters is exempt from IGST subject to fulfilment of five conditions. A substantial portion of the goods (owned by the system purchaser) would be carried into India on the applicant's cable laying vessel. While the applicant intends to undertake to fulfil conditions numbers 2 to 5 specified above, the applicant believes that it has to satisfy condition number 1 as well. Condition number 1 requires that the importer of the cable laying vessel (i.e., the applicant in the instant case) shall bind himself to pay BCD and IGST on the goods used in cable laying or repairing services. The fact that the goods used in cable laying are not imported by the applicant may create ambiguity regarding whether the applicant is eligible for exemption. As per the applicant, the condition of payment of appropriate customs duty on the goods used in the process of cable laying gets fulfilled regardless of who is the importer on record (IoR). Therefore, they believe that they are eligible to claim benefits under the said notification. In support of the above, the applicant has submitted various case laws.

2.3 In this context, the applicant seeks rulings on the following questions:

1. Is the applicant eligible to claim exemption from BCD on import of cable laying vessel as per Sr. No. 555 of the notification?
2. Can the applicant claim exemption from IGST for import of cable laying Vessel as per Sr.No. 557C of the notification in the case where the applicant is the importer on record ('IoR') for the cable laying vessel and the purchasers are the IoR for the cables, and other goods used in cable laying service?

3. In their CAAR-1 form, the applicant has indicated that they intend to import said goods from the jurisdiction of the principal commissioner/ commissioner of seaports of Zone-1 and 2, Mumbai, Chennai and Cochin. Their application, therefore, was forwarded to the respective customs jurisdictions for comments. However, no reply has been received, though reminders have also been sent.

4. A personal hearing was held on 19.07.2022 at 12.00 PM. Sh. Sivarajan and others appeared on behalf of the applicant. Sh. Manoj Kedia and Sh. R. K. Singh appeared on behalf of Customs Zone-1, Mumbai. Sh. Sivrajan and his team explained that ABC, Singapore has contracted Subcom, USA to import a cable laying vessel into India. Accordingly, the applicant would import the vessel on behalf of the US-based parent company. The vessel would also carry the cable to be laid for which the bill of entry would be filed by the Indian counterpart of the Singapore-based parent company. Sh. Sivrajan explained that even for the cable, the duty would be paid by them which would be reimbursed by the importer, subsequently in this context, they wish to ascertain their eligibility for the benefit of Sr. Nos. 555 and 557C of the



Notification No. 50/2017- Cus, as amended, with special emphasis on the conditions attached to the latter.

4.1 S/Sh. Kedia and Singh asked about the import process, machinery onboard the vessel, consumable stock etc.

5. I have considered all the materials placed before me in respect of the subject devices. I have also gone through the submissions made by the applicant during the personal hearing. No written reply has been received from the jurisdictional commissioners. Therefore, I proceed to pronounce my rulings on the basis of information available on record. The issue before me is the applicability of Sr. Nos. 555 and 557C of the Customs Tariff Notification No. 50/2017, dated 30.06.2017 for import of cable laying vessel. At first, I will examine the classification of the cable laying vessel. GRI 1 provides that the classification of goods shall be "determined according to the terms of the headings and any relative section or chapter notes." In the event that the goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not otherwise require, GRIs 2 through 6 may be applied in order. Chapter 89 covers ships, boats and other vessels of all kinds (whether or not self-propelled), and also floating structures such as coffer-dams, landing stages and buoys.

As per the HSN explanatory note to heading 8906, *it covers all vessels not included in the more specific headings 89.01 to 89.05.*

It covers:

(1)...

(6) Vessels for the transportation and mooring of buoys; cable ships for laying underwater cables, e.g., for telecommunications.

Heading 8906 is further divided into warships and other vessels. Therefore, based on the chapter note and explanatory note, the cable laying vessel appears to merit classification under subheading 89069000.

5.2 Before examining the issue of applicability of the said notification, I will analyse the cable laying contract between various parties. As per the contract signed between the purchasers and SubCom LLC, USA, the ownership of the goods used for cable laying service (like undersea cable, repeaters, optical gear, machinery, apparatus, materials, computer hardware etc) is transferred by SubCom LLC to the purchasers before the goods enter India as the purchaser will own and operate this important critical infrastructure in India. Therefore, purchasers are owners and IoR for the cables and other goods to be imported into India. Cables and other goods used for cable laying services would be imported by the purchasers in the applicant's vessels. In other words, the cable laying vessel and the goods to be installed by the vessel would be imported into India at the same point in time by different importers. The applicant would be the IoR for the vessel while the purchasers would be the IoR for the cable and goods on board the applicant's vessel. The applicant further stated that they would ensure payment of Customs Duty on behalf of or by the purchasers. The applicant will also ensure that the customs duty on the cables and other goods are remitted by the purchasers before the cable laying vessel is imported into India.

5.3 As per Sr.No. 555 of the notification all goods (excluding vessels and other floating structures imported for breaking up) classified under the heading 8906 shall be exempt from BCD subject to fulfilment of condition no. 84. Condition no. 84 is applicable in cases where the vessels and other floating structures are intended to be broken up after their importation.



As the vessel is imported for the purpose of laying cable in Indian customs waters, condition no. 84 does not seem to apply in the instant case. Therefore, the cable laying vessel classified under the heading 8906 fits under Sr. No. 555 of the notification, and hence, would be eligible for exemption from BCD.

5.4 In respect of the eligibility for exemption of IGST as per Sr. No. 557C of the said notification, the applicant would have to fulfil the following conditions:

- a) Undertake to pay customs duty on goods used in cable laying or repairing services,
- b) Undertake to pay IGST on cable laying or repair service provided in India,
- c) Provide an undertaking to the customs authorities in India to the effect that the imported goods shall not be cleared for home consumption and shall be used only for the intended purpose;
- d) Re-export the ship/ vessel immediately after completion of the said cable laying or repairing service,
- e) Undertake to pay IGST on the cable laying vessel but for the exemption in the event of a violation of any of the above conditions

The applicant undertakes to fulfil conditions nos. 2 to 5 above. However, the issue remains whether the applicant can provide an undertaking on condition number 1 above, i.e., to pay customs duty on goods used in cable laying services. As per the applicant, condition number 1 suggests that the applicant should be the IoR for the said goods and they should pay BCD. The applicant further states that this interpretation that the IGST exemption shall be available only when the applicant pays the customs duty on the goods imported in the process of cable laying by being an IoR in the current facts and circumstances may lead to the double payment of customs duty, at the first instance by the purchasers and then by the applicant. Alternatively, the applicant would have to pay customs duty on the import of the cable laying vessel by being denied the exemption available for the same.

5.3.1 As per the applicant, the condition number 1 only requires that the appropriate customs duty should be paid on the goods imported into India in the process of cable laying. In the instant case, the intention of the legislature, i.e., payment of appropriate customs duty on the goods used in the process of cable laying gets fulfilled regardless of who is the IoR, provided an appropriate customs duty is paid. Therefore, the applicant is of the view that they are eligible to claim exemption from IGST even if the purchasers are the IOR and pay the customs duty. It is a well settled principle that a statute must be construed according to the intention of the legislature and the courts should act upon the true intention of the legislation while applying the law and interpreting law. In the case of *CST v. Industrial Coal Enterprises* (1999) 2 SCC 607 the Hon'ble Supreme Court held that "*provision granting incentive for promoting economic growth and development in taxing statutes should be liberally construed and restriction placed on it by way of exception should be construed in a reasonable and purposive manner so as to advance the objective of the provision.*". In the case of *State of Jharkhand v. Tata Cummins Ltd* (2006) 4 SCC 57 the Hon'ble Supreme Court observed that "*however, when an assessee is promised with a tax exemption for setting up an industry in the backward area as a term of the industrial policy, we have to read the implementing notifications in the context of the industrial policy. In such a case, the exemption notifications have to be read liberally keeping in mind the objects envisaged by the industrial policy and not in a strict sense as in the case of exemptions from tax liability under the taxing statute.*". In the present case, it appears that the object of the notification is to grant IGST exemption on import of cable laying vessel subject to payment of appropriate customs duty on the goods imported into India in the process of cable laying apart from fulfilment of the other conditions mentioned therein. The applicant



stated that they would submit a modified undertaking ensuring payment of customs duty on behalf of or by the purchasers. The applicant would also ensure in the undertaking that the customs duty on the cables and other goods are remitted by the purchasers before the cable laying vessel is imported into India. Therefore, I find that the applicant would be eligible to claim IGST exemption under Sr.No 557C of the notification subject to fulfilling the condition of duty payment on goods used in the cable laying services.

5.4 During the personal hearing the jurisdictional commissionerate raised the issues of the import process, machinery on board the vessel, consumable stock etc. However, as these do not pertain to the subject matter of the application, I will not deliberate on it. These issues would have to be considered by the assessing officer at the time of import as per law.

6. In view of the foregoing discussions, I rule that the applicant is eligible to claim benefits under Sr. Nos. 555 and 557C of the Notification No. 50/2017, dated 30.06.2017 for import of cable laying vessel, subject to fulfilment of conditions, as discussed above.



(M.R. MOHANTY)


Customs Authority for Advance Rulings,
Mumbai



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

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(P. Vinitha Sekhar)
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