



सीमाशुल्क आयुक्त (एन एस - III) का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS - III
मूल्यनिरूपण मुख्य (आयात) APPRAISING MAIN (IMPORT)

जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा,
JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA- SHEVA

ता. उरण, TAL-URAN, जिला रायगड /RAIGAD - 400 707, महाराष्ट्र MAHARASHTRA
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F.No. S/22-GEN-324/2017-18 AM (I)

Date: 20.07.2017

STANDING ORDER NO. 24 /2017

Attention of all the Officers in the jurisdiction of the Jawaharlal Nehru Custom House (JNCH) is invited to present practice with regard to the assessment & examination of import consignments of "mobile parts and accessories". It has been noticed that the certain importers of "mobile parts and accessories", had given only broad and generic description of the goods, instead of their complete details, specification, end-use (phone/model-wise), etc. in order to mis-declare the correct value.

2. Further, during examination of the consignments of this commodity, it was also observed that several parts and accessories were in retail pre-packaged condition and thus falling under purview of General Note 5 "packaged products" of ITC (HS) read with DGFT Notification No. 44(RE-2000)/1997-2002 dated 24.11.2000 and the corresponding provisions of the Legal Metrology Act, 2009 and the Legal Metrology (packaged Commodities) Rules, 2011 which require the declaration of :

- a) Name and Address of the importer,
- b) Generic or common name of the commodity packed,
- c) Net quantity in terms of standard unit of weights and measures,
- d) Month and year of packing,
- e) Maximum retail sale price,

2.1 Therefore, for pre-packaged parts and accessories, the fulfilment of the aforesaid conditions is mandatory. The declaration of RSP would also help in its comparison with the declared transaction value of the goods.

3. Analysis of the import data indicates the possibility of mis-declaration (including incomplete declaration) and undervaluation of the said goods and the non-compliance of the standard labelling requirements. The value of Branded Mobile Accessories imported by Brand Holder are available in NIDB Data.

4. In view of the above, all the assessing officers during verification of self-assessment and all Docks officers (for the RMS facilitated Bills of Entry) are directed to ensure that complete details/ specifications viz, complete description, specification, size, phone brand/ model no., end use of the goods are appropriately declared in the Bills of Entry. The Docks officer, in respect of the goods to be examined, is directed to check the correctness of these parameters during examination.

Sd/-

(SUBHASH AGRAWAL)
Commissioner of Customs,
Nhava Sheva- III, JNCH.

Copy to :

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH for information.
2. The Commissioner of Customs, NS-G/ NS-I/ NS-II / NS-III/ NS-IV / NS-V, JNCH
3. All Additional / Joint Commissioner of Customs, JNCH
4. All Deputy / Assistant Commissioner of Customs, JNCH
5. All Sections / Groups of NS-G, NS-I, NS-II / NS-III/ NS-IV / NS-V, JNCH
6. AC/DC, EDI for uploading on JNCH website immediately.