



**CENTRAL BOARD OF INDIRECT TAXES &
CUSTOMS**
**DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA**



HANDBOOK NAC-V

2025

NOTIFICATIONS/CIRCULARS/INSTRUCTIONS/PUBLIC NOTICES			
Sr. No.	Notification/Circular/Instructions No.	Subject	Page No.
1	ADD Notification no. 15/2023 dated 22.12.2023	Anti-Dumping Duty on Industrial Laser machines, used for cutting, marking, or welding	1
2	ADD Notification no. 11/2024 dated 27.03.2024	Anti-Dumping Duty on Hydraulic Rock Breakers & Alloy Steel Chisels	4
3	ADD Notification no. 17/2023 dated 27.12.2023	Anti-Dumping Duty on Wheel Loaders	11
4	ADD Notification no. 21/2020 dated 29.07.2020	Anti-Dumping Duty on Digital Offset Printing plates	14
5	ADD Notification no. 12/2020 dated 29.07.2020	Anti-Dumping Duty on Electronic Calculators of all types	19
6	ADD Notification no. 09/2020 dated 27.05.2020	Continuation of anti-dumping duty on imports of "Electronic Calculators of all types	21
7	Circular 493/124/86-Cus dated 19.11.1987	Valuation of second-hand machinery and fixation of scale of depreciation	26
8	Circular No. 07/2020 dated 05.02.2020	Valuation of second hand machinery	27
9	Public Notice No. 08/2024 dated 04.07.2024	Instruction regarding proper description of cranes in import documents and need for provisional assessment to prevent misdeclaration of age and capacity of old and used cranes & finalization of Bills of Entry after receiving RTO certificates	35
10	Instruction No. 09/2020 dated 05.06.2020	1st phase of All India roll-out of Faceless Assessment	38
11	Circular No. 45/2020 dated 12.10.2020	Faceless Assessment- Measures for timely assessment of Bills of Entry and clarification on defacement of physical documents	49

12	Foreign Trade Policy Para 2.31	Import policy for second hand goods	68
13	Notification No. 41/2015-2020 (DGFT)	Amendment in import policy of items under ITC HS Codes 84151010 and 84151090 of Chapter 84 of ITC (HS), 2017, Schedule-1 (Import Policy).	69
14	Notification No. 19/2015-2020 (DGFT)	Amendment in import policy and policy conditions of items under Chapter 84 of ITC (HS), 2017, Schedule - I (Import Policy).	70
15	Instruction No. 24/2024 dated 22.10.2024	Issuance of Equipment Type Approval (ETA) for License Exempt Wireless Equipment Devices	73
16	Notification No. 21/2025 dated 26.06.2025	Anti-Dumping Duty on "Plastic Processing Machines"	74
17	Notification No. 05/2025- Customs (CVD) dated 27.06.2025	Anti-Dumping Duty on "Digital Offset Printing plates	79

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 15/2023-Customs (ADD)

New Delhi, the 22nd December, 2023

G.S.R. --- (E).- Whereas in the matter of 'Industrial Laser Machines, used for cutting, marking, or welding' (hereinafter referred to as the subject goods) falling under tariff items 84561100, 84569090, 84798199, 85152190, 85158090 and 90132000 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from China PR (hereinafter referred to as the subject country), and imported into India, the designated authority in its final findings, issued *vide* notification 06/07/2022-DGTR, dated the 27th September, 2023 published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 27th September, 2023, read with corrigendum issued *vide* notification 06/07/2022-DGTR dated 6th December, 2023 published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 7th December, 2023, has inter alia come to the conclusion that—

- (i) the subject goods have been exported to India from the subject country at dumped prices;
- (ii) the domestic industry has suffered material injury on account of subject imports from subject country;
- (iii) the material injury has been caused by the dumped imports of subject goods from the subject country,

and has recommended imposition of an anti-dumping duty on the imports of subject goods, originating in, or exported from the subject country and imported into India, in order to remove injury to the domestic industry.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under tariff item of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the country as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, an anti-dumping duty calculated at the rate as specified in the corresponding entry in column (7) of the said Table, namely:-

Table

SN	Tariff Item	Description of Goods	Country of origin	Country of Export	Producer	Duty as % of CIF
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	84561100, 84569090, 84798199, 85152190, 85158090 and 90132000	Industrial Laser Machines, in fully assembled, SKD or CKD form, used for cutting, marking, or welding operations*	China PR	Any country including China PR	GD Han's Yueming Laser Group Co., Ltd. Han's Laser Smart Equipment Group Co., Ltd. Han's Laser Technology Industry Group Co., Ltd. Han's MP Laser Technology Co., Ltd. Suzhou Songu Intelligent Equipment Co., Ltd.	24.66%
2	-do-	-do-	China PR	Any country including China PR	Jiangsu Yawei Machine-Tool Co., Ltd. Jiangsu Yawei Chuangkeyuan Laser Equipment Co., Ltd.	43.35%
3	-do-	-do-	China PR	Any country including China PR	TRUMPF (China) Co., Ltd. Jiangsu Jinfangyuan CNC Machine Co., Ltd.	Nil
4	-do-	-do-	China PR	Any country including China PR	HSG Laser Co., Ltd Jinan Hongshi Laser Technology Co., Ltd	22.54%
5	-do-	-do-	China PR	Any country including China PR	Bystronic (Tianjin) Laser Ltd Bystronic Laser AG Bystronic (Shenzhen) Laser Technology Co., Ltd	30.16%
6	-do-	-do-	China PR	Any country including China PR	Jinan Bodor CNC Machine Co., Ltd	84.22%
7	-do-	-do-	China PR	Any country including China PR	Jinan Oree Laser Technology Co. Ltd Shandong Oree Laser Technology Co. Ltd	87.30%
8	-do-	-do-	China PR	Any country including China PR	Gweike Tech Co., Ltd	90.49%
9	-do-	-do-	China PR	Any country including China PR	Any, other than SN 1 to 8	147.20%
10	-do-	-do-	Any other than China PR	China PR	Any	147.20%

**the scope of the product includes Laser Cutting Machines , Laser Marking Machines, and Laser Weldingmachines .*

2. The anti-dumping duty imposed under this notification shall be effective for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette, and shall be payable in Indian currency.

Explanation. –For the purposes of this notification, rate of exchange applicable for the purposes of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Act;

[F.No. CBIC-190354/240/2023-TO(TRU-I)-CBEC]



(Rajeev Ranjan)
Under Secre

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 11/2024-Customs (ADD)

New Delhi, the 27th June, 2024

G.S.R. --- (E).- Whereas in the matter of 'alloy steel chisel/ tool and hydraulic rock breaker in fully assembled condition' (hereinafter referred to as the subject goods) falling under chapter headings 84314930 and 84314990 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from China PR and Korea RP (hereinafter referred to as the subject countries), and imported into India, the designated authority in its final findings *vide* notification number 6/8/2022-DGTR, dated the 28th March, 2024, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 28th March, 2024, has come to the conclusion that—

- (i) the subject goods have been exported to India from subject countries below its normal value, thus resulting in dumping of the product;
- (ii) the domestic industry has suffered material injury due to dumping of the subject goods;
- (iii) the material injury has been caused by the dumped imports of the subject goods originating in or exported from the subject countries,

and has recommended imposition of definitive anti-dumping duty on the imports of subject goods, originating in, or exported from the subject countries and imported into India, in order to remove injury to the domestic industry.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column

(3) of the Table below, falling under chapter heading of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, an antidumping duty at a rate as specified in the corresponding entry in column (7) of the said Table, namely:-

Table

S No.	Heading	Description of Goods	Country of Origin	Country of Export	Producer	Duty (% of CIF Value inUSD)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	843149 30 and 843149 90	Hydraulic Rock Breakers ^{#1}	China PR	Any country including China PR	Yantai Eddie Precision Machinery Co., Ltd	131.11 %
2.	-do-	Alloy Steel Chisels ^{#2}	China PR	Any country including China PR	Yantai Eddie Precision Machinery Co., Ltd	29.21 %
3.	-do-	Hydraulic Rock Breakers ^{#1}	China PR	Any country including China PR	NINGBO YINZHOU GET MACHINERY LTD.	26.95%
4.	-do-	Alloy Steel Chisels ^{#2}	China PR	Any country including China PR	NINGBO YINZHOU GET MACHINERY LTD.	4.55%
5.	-do-	Hydraulic Rock Breakers ^{#1}	China PR	Any country including China PR	Any producer other than S.No. 1 to 4 above	162.50 %
6.	-do-	Hydraulic Rock Breakers ^{#1}	Any country other than subject countries	China PR	Any producer	162.50 %
7.	-do-	Alloy Steel Chisels ^{#2}	China PR	Any country including China PR	Any producer other than S.No. 1 to 4 above	29.21 %

8.	-do-	Alloy Steel Chisels #2	Any country other than subject countries	China PR	Any producer	29.21 %
9.	-do-	Hydraulic Rock Breakers #1	Korea RP	Any country including Korea RP	Soosan Heavy Industries Co., Ltd.	NIL
10.	-do-	Alloy Steel Chisels #2	Korea RP	Any country including Korea RP	Soosan Heavy Industries Co., Ltd.	NIL
11.	-do-	Hydraulic Rock Breakers #1	Korea RP	Any country including Korea RP	DAEMO Engineering Co. Ltd.	9.43%
13.	-do-	Hydraulic Rock Breakers #1	Korea RP	Any country including Korea RP	D and A Heavy Industries Co., Ltd.	Nil
14.	-do-	Alloy Steel Chisels #2	Korea RP	Any country including Korea RP	D and A Heavy Industries Co., Ltd.	12.47%
15.	-do-	Hydraulic Rock Breakers #1	Korea RP	Any country including Korea RP	Hyundai Everdigm Corporation	11.91%
16.	-do-	Alloy Steel Chisels #2	Korea RP	Any country including Korea RP	Hyundai Everdigm Corporation	12.47%
17.	-do-	Hydraulic Rock Breakers #1	Korea RP	Any country including Korea RP	FEEL INDUSTRIAL ENGINEERING CO. LTD.	8.16%
18.	-do-	Alloy Steel Chisels #2	Korea RP	Any country including Korea RP	FEEL INDUSTRIAL ENGINEERING CO. LTD.	12.47%

19.	-do-	Hydraulic Rock Breakers ^{#1}	Korea RP	Any country including Korea RP	HANSUNG SPECIAL MACHINERY CO., LTD	52.77%
20.	-do-	Alloy Steel Chisels ^{#2}	Korea RP	Any country including Korea RP	HANSUNG SPECIAL MACHINERY CO., LTD	Nil
21.	-do-	Hydraulic Rock Breakers ^{#1}	Korea RP	Any country including Korea RP	Any producer other than S. No. 9 to 20 above	52.77%
22.	-do-	Hydraulic Rock Breakers ^{#1}	Any country other than subject countries	Korea RP	Any producer	52.77%
23.	-do-	Alloy Steel Chisels ^{#2}	Korea RP	Any country including Korea RP	Any producer other than S.No. 9 to 20 above	12.47%
24.	-do-	Alloy Steel Chisels ^{#2}	Any country other than subject countries	Korea RP	Any producer	12.47%

#1

For Hydraulic Rock Breakers:

- a. Hydraulic Rock Breakers are used in construction and mining industry along with Alloy Steel Chisels for carrying out demolition, excavation, mining, concrete and boulder breaking activities. Hydraulic Rock Breakers are imported and sold in fully assembled condition as well as in semi-knocked (SKD) condition and CKD (completely knocked down) condition, wherein different assemblies, sub-assemblies as mentioned in Table D1 below can be imported to form fully assembled hydraulic rock breakers.
- b. The duties mentioned in column 7 of the Duty Table above for fully assembled Hydraulic Rock Breakers shall be applicable to imports of Hydraulic Rock Breakers and the Assemblies/Sub-assemblies mentioned in Table D1 only.
- c. Where Alloy Steel Chisels are imported with Hydraulic Rock Breakers, anti-

dumping duties applicable to Alloy Steel Chisels shall be applicable to such Alloy Steel Chisels. Anti-dumping duties for hydraulic rock breakers and its assemblies/sub-assemblies mentioned in Table D1, shall not be made applicable to alloy steel chisels or vice-versa. (Also refer point h. below)

- d. The duties on hydraulic rock breakers shall be applicable only to the following assemblies/sub-assemblies and not to other parts and components of hydraulic rock breakers:

Table D1	
Assemblies/sub-assemblies of hydraulic rock breakers covered under the scope of anti-dumping duties	Pictorial Representation of Component*
a. Front head	
b. Back head	
c. Piston for hydraulic cylinder or rock breaker	
d. Cylinder body or hydraulic unit (Hydraulic body consists of front head, back head, cylinder and piston)	
e. Bracket	
f. Frame	
g. Cylinder for hydraulic rock breaker	 

**The photos are for representative purposes only. The form of the actual assemblies/sub-assemblies may vary.*

- a. The recommended duties on assemblies/sub-assemblies shall be applicable on them irrespective of the fact that whether they are imported individually or along with other assemblies/sub-assemblies mentioned in **Table D1** above.
- b. It is to be ensured that exporters do not attempt to evade the recommended duties by physically combining two or more assemblies/sub-assemblies together to establish that they are exporting a different assemblies/sub-assembly other than what has been covered in **Table D1** above. Further, the description of the goods being cleared should be captured adequately in terms of value and unit of measurement.
- c. The duties applicable to hydraulic rock breakers shall not be applicable to any other assemblies/sub-assemblies, part or component, or kits which have not been mentioned in Table D1 above.

#2

For Alloy Steel Chisels:

- d. Alloy Steel Chisels are used along with hydraulic rock breakers. They come in various shape, size and the tip of the chisel varies according to the required end use.
- e. Alloy Steel Chisels are also imported by the name of tool, wedge, toil, moil, teeth, tooth, working tool, chisel blunt, hydraulic hammer (tool), breaker tool etc. Where chisels are imported with rock breakers, anti-dumping duties applicable to chisels shall be applicable to such chisels. Anti-dumping duties applicable to alloy steel chisels shall not be made applicable to hydraulic rock breakers or its assemblies/sub-assemblies mentioned in **Table D1** above. (Also refer point *b* above).

2. The anti-dumping duty imposed under this notification shall be effective for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette, and shall be payable in Indian currency.

Explanation. - For the purposes of this notification, -

- (a) rate of exchange applicable for the purposes of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Act.
- (b) "CIF value" means the assessable value as determined under section 14 of the Customs Act, 1962 (52 of 1962).

[F. No. CBIC-190354/160/2023-TO(TRU-I)]

(Vikram Vijay Wanere)

Under Secretary to the Government of India



GOVERNMENT OF INDIA MINISTRY OF
FINANCE (DEPARTMENT OF REVENUE)

Notification No. 17/2023-Customs (ADD)

New Delhi, the 27th December, 2023

G.S.R. --- (E).- Whereas in the matter of ‘Wheel Loaders’ (hereinafter referred to as the subject goods) falling under tariff item 84295900 and 84295100 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from China PR (hereinafter referred to as the subject country), and imported into India, the designated authority in its final findings *vide* notification F No. 6/4/2022-DGTR, dated the 29th September, 2023, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 29th September, 2023, has come to the conclusion that—

- (i) the subject goods have been exported to India from the subject country at dumped prices;
- (ii) the domestic industry has suffered material injury on account of subject imports from subject country;
- (iii) the material injury has been caused by the dumped imports of subject goods from the subject country,

and has recommended imposition of an anti-dumping duty on the imports of subject goods, originating in, or exported from the subject country and imported into India, in order to remove injury to the domestic industry.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under tariff heading of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the country as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, an anti-dumping duty calculated at the rate as specified in the corresponding entry in column (7), of the said Table, namely:

TABLE

S. No.	Customs Tariff Line	Description of Goods	Country of Origin	Country of Export	Producer	Duty (% of CIF value in US\$)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	84295900 and 84295100	Wheel Loaders*	China PR	Any including China PR	Guangxi LiuGong Machinery Co. Ltd.	55.18%
2.	-do-	-do-	China PR	Any including China PR	Caterpillar (Qingzhou) Co., Ltd.	18.84%

3.	-do-	-do-	China PR	Any including China PR	Caterpillar (Suzhou) Co., Ltd.	18.84%
4.	-do-	-do-	China PR	Any including China PR	Liebherr Machinery (Dalian) Co. Ltd	NIL
5.	-do-	-do-	China PR	Any including China PR	Shandong Lingong Construction Machinery Co., Ltd. ("SDLG")	34.74%
6.	-do-	-do-	China PR	Any including China PR	XCMG Construction Machinery Co., Ltd.	77.68%
7.	-do-	-do-	China PR	Any including China PR	Any other Producer	82.71%

**“Wheel loader” is a self-propelled wheel-mounted equipment with an articulation joint, having front end loading mechanism.*

Wheel loader imported in the form of completely built unit (CBU) or semi-knocked down (SKD) are included within the scope of the investigation. However, imports of wheel loader in completely knocked down (CKD) or component form are excluded from the scope of the investigation.

A wheel loader in semi-knocked down (SKD) form consists of the machine body/chassis fitted with an engine, transmission, or axle in a single unit, which may or may not be fitted with one or more other components.

Explanation: If chassis/machine body is imported without an engine, transmission or axle fitted into it, no anti-dumping duties shall be payable.

The following products are excluded from the scope of the investigation:

The wheel loaders of the following specifications are to be excluded from the scope of the investigation:

- a) Rated payload capacity of more than 7,000 KG; and*
- b) Gross engine power above 180 kW; and*
- c) Measured distance at the center between right and left wheel (wheel tread/track) above 2,280 mm; and*
- d) Measured distance between the front and back wheel axles (wheelbase) above 3,350 mm.*

All the above parameters are ‘and’ conditions. In other words, a product is excluded from the scope of the PUC only if it satisfies all of the above conditions concurrently.

- e) Wheel Loader in Completely Knocked Down (CKD) or component form are excluded from the scope of the investigation.*
- f) Battery-operated wheel loaders are also excluded from the scope of the investigation.*

2. The anti-dumping duty imposed under this notification shall be levied for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette, and shall be payable in Indian currency.

Explanation. – For the purposes of this notification,

- rate of exchange applicable for the purposes of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Act.
- “CIF value” means the assessable value as determined under section 14 of the Customs Act, 1962 (52 of 1962).

[F.No. CBIC- 190354/232/2023-TO(TRU-I)-CBEC]

(Rajeev Ranjan)

Under Secretary

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 21/2020-Customs (ADD)

New Delhi, the 29th July, 2020

G.S.R. (E). Whereas, in the matter of “Digital Offset Printing Plates” (hereinafter referred to as the „subject goods”), falling under sub-headings 8442 50 and tariff items 3701 30 00, 3704 00 90, 3705 00 00, 7606 11 90, 7606 91 90, 7606 92 90 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the „Customs Tariff Act”), originating in, or exported from People’s Republic of China, Japan, Korea RP, Taiwan and Vietnam (hereinafter referred to as the „subject countries”), and imported into India, the designated authority in its preliminary findings published in the Gazette of India, Extraordinary, Part I, Section 1, *vide* notification number 6/7/2019- DGTR dated the 3rd October, 2019, had recommended imposition of provisional anti-dumping duty on the imports of subject goods, originating in, or exported from the subject countries;

And, whereas, on the basis of the aforesaid findings of the designated authority, the Central Government had imposed provisional anti-dumping duty on the subject goods *vide* notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 02/2020-Customs (ADD), dated the 30th January, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 58 (E), dated the 30th January, 2020;

And, whereas, the designated authority in its final findings *vide* notification number 6/7/2019- DGTR dated 15th May, 2020, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 15th May, 2020, has come to the conclusion that-

- (a) there is substantial increase in imports of subject goods from subject countries in absolute terms as well as in relation to production and consumption in India;
- (b) the subject goods have been exported to India from the subject countries below normal value;
- (c) the domestic industry has suffered material injury on account of subject imports from the subject countries; and
- (d) the injury has been caused by the dumped imports of the subject goods from the subject countries,

and has recommended imposition of definitive anti-dumping duty on imports of the subject goods, originating in, or exported from subject countries and imported into India, in order to remove injury to the domestic industry.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 2/2020- Customs (ADD), dated the 30th January, 2020, published vide number G.S.R 58(E), dated the 30th January, 2020, except as respects things done or omitted to be done before such supersession, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under sub-heading or tariff items of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), imported into India, an anti-dumping duty at the rate equal to the amount specified in the corresponding entry in column (7), in the currency as specified in the corresponding entry in column (9) and as per unit of measurement as specified in the corresponding entry in column (8) of the said Table, namely :-

TABLE

Sl. No	Sub-heading/tariff item	Description	Country of origin	Country of export	Producer	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	8442 50, 3701 30 00, 3704 00 90, 3705 00 00, 7606 11 90, 7606 91 90, 7606 92 90	Digital Offset Printing Plates	People's Republic of China	People's Republic of China	Lucky Huaguang Graphics Co. Ltd.	0.55	sqm	US Dollar
2.	8442 50, 3701 30 00, 3704 00 90, 3705 00 00, 7606 11 90, 7606 91 90, 7606 92 90	Digital Offset Printing Plates	People's Republic of China	People's Republic of China	Kodak China Graphic Communication s Co. Ltd.	Nil	sqm	US Dollar
3.	8442 50, 3701 30 00, 3704 00 90, 3705 00 00, 7606 11 90, 7606 91 90,	Digital Offset Printing Plates	People's Republic of China	People's Republic of China	Shanghai Strong State Printing Equipment Limited and M/s. Anhui	0.60	sq m	US Dollar
	7606 92 90				Strong State Printing Materials Ltd.			

4.	8442 50, 3701 30 00, 3704 00 90, 3705 00 00, 7606 11 90, 7606 91 90, 7606 92 90	Digital Offset Printing Plates	People's Republic of China	People's Republic of China	Fujifilm Printing Plate (China) Co. Ltd.	Nil	sqm	US Dollar
5.	8442 50, 3701 30 00, 3704 00 90, 3705 00 00, 7606 11 90, 7606 91 90, 7606 92 90	Digital Offset Printing Plates	People's Republic of China	People's Republic of China	Any other producer except S. No. 1 to 4 mentioned above in column no. (6)	0.77	sqm	US Dollar
6.	8442 50, 3701 30 00, 3704 00 90, 3705 00 00, 7606 11 90, 7606 91 90, 7606 92 90	Digital Offset Printing Plates	People's Republic of China	Any country other than People's Republic of China	Any	0.77	sqm	US Dollar
7.	8442 50, 3701 30 00, 3704 00 90, 3705 00 00, 7606 11 90, 7606 91 90, 7606 92 90	Digital Offset Printing Plates	Korea RP	Korea RP	Jeil C&P Co. Ltd.	0.15	sqm	US Dollar
8.	8442 50, 3701 30 00, 3704 00 90, 3705 00 00, 7606 11 90, 7606 91 90, 7606 92 90	Digital Offset Printing Plates	Korea RP	Korea RP	Any other producer except Jeil C&P Co. Ltd.	0.37	sqm	US Dollar
9.	8442 50, 3701 30 00, 3704 00 90, 3705 00 00, 7606 11 90,	Digital Offset Printing Plates	Korea RP	Any country other than Korea	Any	0.37	sqm	US Dollar
	7606 91 90, 7606 92 90			RP				

10.	8442 50, 3701 30 00, 3704 00 90, 3705 00 00, 7606 11 90, 7606 91 90, 7606 92 90	Digital Offset Printing Plates	Japan	Japan	Fujifilm Corporation	0.13	sqm	US Dollar
11.	8442 50, 3701 30 00, 3704 00 90, 3705 00 00, 7606 11 90, 7606 91 90, 7606 92 90	Digital Offset Printing Plates	Japan	Japan	Any other producer except Fujifilm Corporation	0.27	sqm	US Dollar
12.	8442 50, 3701 30 00, 3704 00 90, 3705 00 00, 7606 11 90, 7606 91 90, 7606 92 90	Digital Offset Printing Plates	Japan	Any country other than Japan	Any	0.27	sqm	US Dollar
13.	8442 50, 3701 30 00, 3704 00 90, 3705 00 00, 7606 11 90, 7606 91 90, 7606 92 90	Digital Offset Printing Plates	Vietnam	Vietnam	Any	0.60	sqm	US Dollar
14.	8442 50, 3701 30 00, 3704 00 90, 3705 00 00, 7606 11 90, 7606 91 90, 7606 92 90	Digital Offset Printing Plates	Vietnam	Any country other than Vietnam	Any	0.60	sqm	US Dollar
15.	8442 50, 3701 30 00, 3704 00 90, 3705 00 00, 7606 11 90, 7606 91 90,	Digital Offset Printing Plates	Taiwan	Taiwan	Any	0.41	sqm	US Dollar

	7606 92 90							
16.	8442 50, 3701 30 00, 3704 00 90, 3705 00 00, 7606 11 90, 7606 91 90, 7606 92 90	Digital Offset Printing Plates	Taiwan	Any country other than Taiwan	Any	0.41	sqm	US Dollar

The subject goods mentioned in column (3) in the above Table does not include waterless CtP Plates used for printing on specialized materials such as credit card, security card etc. and not on paper.

2. The anti-dumping duty imposed under this notification shall be effective for a period of five years (unless revoked, superseded or amended earlier) from the aforesaid date of imposition of the provisional anti-dumping duty, that is, the 30th January, 2020 and shall be payable in Indian currency:

Explanation. - For the purposes of this notification, -

(a) “landed value” of imports means the assessable value as determined by the customs under the Customs Act, 1962 (52 of 1962) and includes all duties of customs except duties levied under sections 3, 3A, 8B, 9 and 9A of the Customs Tariff Act, 1975;

(b) rate of exchange applicable for the purpose of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Customs Act, 1962.

[F. No. 354/165/2019-TRU]

(J. S. Kandhari)
Deputy Secretary to the Government of India

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]**

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)**

Notification No. 12/ 2020 – Customs (ADD)

New Delhi, the 3rd June, 2020

G.S.R.----- (E).- Whereas in the matter of “Electronic Calculators of all types [excluding calculators with attached printers, commonly referred to as printing calculators, calculators with ability to plot charts and graphs, commonly referred to as graphing calculators and programmable calculators]”(hereinafter referred to as the subject goods) falling under heading 8470 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), originating in, or exported from Malaysia (hereinafter referred to as the subject country) and imported into India, the designated authority in its final findings published in the Gazette of India, Extraordinary, Part I, Section 1, *vide* notification No. 6/22/2019-DGTR dated the 18th March, 2020, has come to the conclusion that—

- (i) the subject goods have been exported to India from the subject country below its associated normal value, thus amounting to dumping;
- (ii) the domestic industry has suffered material injury due to dumping of the subject goods from subject country;
- (iii) material injury has been caused to the domestic industry by the dumped imports from subject country,

and whereas, the designated authority in its aforesaid findings, has recommended imposition of definitive anti-dumping duty on the subject goods, originating in or exported from the subject country and imported into India, in order to remove injury to the domestic industry.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975), read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under heading of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the country as specified in the corresponding entry in column (4), exported from the country as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), an anti-dumping duty at the rate equal to the amount as indicated in the corresponding entry in column (7), in the currency as specified in the corresponding entry in column (8) and as per unit of measurement as specified in the corresponding entry in column (9) of the said Table, namely:-

Table

S. No	Heading	Description of Goods	Country of Origin	Country of Export	Producer	Duty Amount	Currency	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	8470	Electronic Calculators	Malaysia	Any Country including Malaysia	Any	0.92	US Dollar	Per Piece
2.	8470	Electronic Calculators	Any Country other than Malaysia	Malaysia	Any	0.92	US Dollar	Per Piece

Explanation. - For the purpose of this Table, “Electronic calculator”, exclude the following:

- a. Calculators with attached printers, commonly referred to as *printing calculators*;
- b. Calculators with ability to plot charts and graphs, commonly referred to as *graphing calculators*;
- c. *Programmable calculators*.

2. The anti-dumping duty imposed under this notification shall be effective for a period of five years (unless revoked, amended or superseded earlier) from the date of publication of this notification in the Gazette of India and shall be paid in Indian currency.

Explanation.- For the purposes of this notification, rate of exchange applicable for the purposes of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, under section 14 of the Customs Act, 1962 (52 of 1962) and the relevant date for determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Customs Act.

[F.No.354/56/2020–TRU]

(Gaurav Singh)
Deputy Secretary to the Government of India

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

**Notification No. 9/2020-Customs
(ADD)**

New Delhi, the 27th May, 2020

G.S.R.... (E). - Whereas, the designated authority, *vide* notification No. 7/15/2019- DGTR, dated the 24th September 2019 published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 24th September 2019, had initiated the review, in terms of sub-section (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975), (hereinafter referred to as the Customs Tariff Act), and in pursuance of rule 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, in the matter of continuation of anti-dumping duty on imports of “Electronic Calculators of all types [excluding calculators with attached printers, commonly referred to as printing calculators, calculators with ability to plot charts and graphs, commonly referred to as graphing calculators and programmable calculators]” (hereinafter referred to as the subject goods) falling under heading 8470 of the First Schedule to the Customs Tariff Act, originating in, or exported from the People’s Republic of China (hereinafter referred to as the subject country) imposed *vide* notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 24/2015- Customs (ADD), dated the 29th May, 2015, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 437 (E), dated the 29th May, 2015;

And whereas, in the matter of review of anti-dumping duty on imports of the subject goods, originating in or exported from the subject country, the designated authority in its final findings, published *vide* notification No. 7/15/2019-DGTR, dated the 26th March, 2020 published in the Gazette of India, Extraordinary, Part- I, Section 1, dated the 26th March, 2020 has come to the conclusion that: -

- (i) there is continued dumping of the subject goods from the subject country and the imports are likely to enter the Indian market at dumped prices in the event of cessation of duty;
- (ii) dumped imports from subject country are causing injury to the domestic industry;
- (iii) the information on record shows likelihood of continuation of dumping and injury in case the anti-dumping duty in force is allowed to cease at this stage;
- (iv) there is sufficient evidence to indicate that the revocation of the anti-dumping duty at this stage will lead to continuation of dumping and injury to the domestic industry,

and has recommended continued imposition of the anti-dumping duty on imports of the subject goods, originating in or exported from the subject country, in order to remove injury to the domestic industry.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, 1975 read with rules 18, 20 and 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 and in supersession of the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 24/2015- Customs (ADD), dated the 29th May, 2015, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 437 (E), dated the 29th May, 2015, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under heading of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the country as specified in the corresponding entry in column (4), exported from the country as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), an anti-dumping duty at the rate equal to the amount as indicated in the corresponding entry in column (7), in the currency as specified in the corresponding entry in column (8) and as per unit of measurement as specified in the corresponding entry in column (9) of the said Table, namely:-

Table

S. No.	Heading	Description of Goods	Country of Origin	Country of Export	Producer	Duty Amount	Currency	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	8470	Electronic Calculator	People's Republic of China	Any country including People's Republic of China	Ningbo Deli Electronic Development Co., Ltd.	0.28	US Dollar	Per Piece
2.	8470	Electronic Calculator	People's Republic of China	Any country including People's Republic of China	Any other producer except Ningbo Deli Electronic Development Co., Ltd.	1.22	US Dollar	Per Piece
3.	8470	Electronic Calculator	Any country other than People's Republic of China	People's Republic of China	Any	1.22	US Dollar	Per Piece

Explanation. - For the purpose of this Table, “Electronic calculator”, exclude the following:

- (a) Calculators with attached printers, commonly referred to as *printing calculators*;
- (b) Calculators with ability to plot charts and graphs, commonly referred to as *graphing calculators*;
- (c) *Programmable calculators*.

2. The anti-dumping duty imposed under this notification shall be effective for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette and shall be paid in Indian currency.

Explanation.- For the purposes of this notification, rate of exchange applicable for the purposes of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Customs Act.

[F.No.354/165/2014 –TRU (Pt.II)]

(Gaurav Singh)
Deputy Secretary to the Government of India

Circular No.: 493/124/86-Cus, VI
F.NO.493/124/86-CUS, VI.
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
NEW DELHI, THE 19th NOVEMBER. 1987.

Dated : 19/11/1987

To,
All Collectors of Customs
All collectors of Customs and Central Excise

Subject: Valuation of second-machinery and fixation of Scale of depreciation.

Sir,

1. The question of prescribing a fixed scale of depreciation to be allowed for valuation of imported second-hand machinery has been under consideration of the Ministry. This is considered necessary so as to avoid dispute in the valuation of imported second-hand machinery and consequent delays in their clearance.
2. It has been decided that depreciation may be allowed for arriving at the assessable value of second-hand machinery on the following scale: -
 - a. (i) For every quarter during first year 4%¹⁶
 - b. (ii) For every quarter during 2nd year..3%¹²
 - c. (iii) For every quarter during 3rd year..2.50%¹⁰
 - d. (iv) For every quarter during 4th year..2%⁸
3. Subject to an overall limit of 70%⁴⁶
4. It may be pointed out that under the Import Policy, importers of second-hand machinery are required to produce a certificate from a professional independent chartered engineer or any equivalent institute in the country of supply of the machinery. This certificate, inter alia, indicates the currency, C.I.F value of the machinery, if purchased now, year of manufacture of the machinery and the sale price of the suppliers besides present condition of the machinery and nature of reconditioning or repairs, if any, carried out. This information if otherwise found acceptable would enable the officers to determine the original value of the machinery for purpose of allowing depreciation on the scale mentioned above. The cost of reconditioning done to the machinery (which would be available in the chartered engineers certificate) may be added to the depreciated value for the relevant year in which reconditioning was done. The depreciation will be calculated on the original value of the machinery under import.
5. The above instruction would apply to import of second-hand machinery, including machinery being imported by project exporters.
6. Please acknowledge receipt of this letter.

Yours faithfully,

Sd/-

UNDER SECRETARY TO THE GOVERNMENT OF INDIA

F. No. 467/34/2006-Cus.V
Government of India
Ministry of Finance
Department of Revenue

Central Board of Indirect Taxes & Customs

North Block, New Delhi
Dated the 05 February, 2020

To,

All Principal Chief Commissioners/Chief Commissioners of Customs, Principal
Directors General/Directors General of Customs,
Principal Commissioners/Commissioner of Customs.

Madam/Sir,

Subject: Valuation of second hand machinery-regarding

Representations have been received from the trade regarding Circular No. 25/2015 - Customs dated 15th October, 2015 on valuation of second hand machinery. For this purpose, the circular requires customs to rely upon inspection report either issued at the port of loading by overseas Chartered Engineer or issued upon import by a pre-shipment inspection agency (PSIA) notified by DGFT, or by a chartered engineer empanelled by the Custom House where the DGFT approved PSIA's are not available.

2. It has been represented that the PSIA's empanelled by DGFT are insufficient in number leading to delay in clearances. It has also been informed that PSIA's empanelled by DGFT are not qualified for appraising second hand machinery.

3. In this regard, DGFT vide O.M. No. 01/93/180/51/AM-16/PC TI(B)/E-1500/176 dated 3rd September 2019, has clarified that PSIA's are meant only for certifying that consignments of metal scrap are free of radio-active agents and explosives. The PSJA's are not required to be qualified as engineers. Also, ascertaining the age of a second hand machine is an engineering exercise and can be performed only by a qualified engineer. Thus, certifying the age of machines is beyond the jurisdiction of PSIA's.

4. After due consideration of clarification from DGFT and representations made by trade, Board has decided that henceforth for inspection/appraisement of second hand machinery, the following procedure shall be followed:

4.1 Where used second hand machinery is sold for export to India and the sale meets all of the requirements set out in Customs Valuation (Determination of Value of Imported Goods) Rules 2007, the price paid or payable for the goods is to be used as the basis for determining the assessable value.

- 4.2 However, it is frequently the case that as part of an arrangement, separate from the contract of sale, the second hand machineries are reconditioned, refurbished, modernized, or otherwise improved prior to their importation into India. In such situations, there is a change in the condition of the goods brought about prior to their importation. Similarly, other costs such pre-shipment inspection, dismantling and crating charges may be incurred by the buyer after the sale of the goods. Costs of all such elements need to be determined for the purpose of arriving at the value under section 14 of the Customs Act. Thus, there may be instances where the requirements of Rule 3 of the Valuation Rules are not met, in which case, the value for imposition of duty must be determined under one of the subsequent methods of valuation applied in sequential order.

4.3 In view of the nature of goods, there may be certain difficulties in applying Rule 4 or 5 of the CVR, 2007. These difficulties arise from the fact that the goods being valued are used second hand machinery, and it may be difficult to find data relating to sales of such goods to India, which could be considered identical or similar and meet all the requirements of Rule 4 and 5 of the CVR, 2007.

4.4 Similarly, application of Rule 7 of CVR, 2007 where under goods being appraised are valued on the basis of subsequent sales of identical or similar goods in India, may also not be possible because the goods being appraised are imported for use rather than for resale. The difficulty of finding such sales of goods which could be considered identical or similar to the goods being appraised, may preclude the application of this method.

4.5 Under Rule 8 of the CVR, 2007, goods are valued using the computed value method which is based, among other things on the cost of production of the goods being appraised plus an amount for profit and general expenses. However, since used capital goods are not manufactured as such, viz, as old and used machinery, it is not possible to calculate assessable value based upon the cost of production.

4.6 It follows that in cases where used capital goods cannot be appraised under Rule 3, and where there may be difficulty in applying Rules 4 to 8 of the CVR, 2007, the proper officer may be required to apply the residual method under Rule 9 so as to factor condition, depreciation, refurbishment, charges of disassembly & packing and any expenses incurred by way of pre-shipment inspection agency charges etc.

4.7 Given the nature of challenges in computing the value of second hand machinery under Rule 9, and the need to ensure that the approach applied reflects commercial reality and results in a value which is fair, and is arrived through uniform processes by all Custom Houses, it is felt that it is necessary to obtain inspection/appraisement reports from qualified neutral parties.

4.8 For this purpose, the Board has decided that Inspection/Appraisal Reports issued by Chartered Engineers, or their equivalent, based in the country of sale of the second hand machinery shall be accepted by all Custom Houses. For the purposes of uniformity, the format in which inspection/appraisement reports shall be prepared by the Chartered Engineer is

annexed to this circular. In the event that an importer does not produce an inspection/appraisal report in the prescribed format from the country of sale, he shall be free to engage the services of any Chartered Engineer from those empanelled by the Custom House of the port of import.

4.9 No Custom House shall require any importer to have an inspection/appraisal report of second hand machinery from a particular Chartered Engineer. The importer shall be free to select any chartered engineer, empanelled by the Custom House for the respective class of goods, if so required.

5. All the Custom Houses are also hereby advised to empanel Chartered Engineers as per the requirements provided in this Circular immediately for the purpose of valuation of second hand machinery. The applicants must possess qualification for appraisal/inspection of second hand machinery and certified as such by the Institute of Chartered Engineers.

5.1 It is also clarified that upon the empanelment of Chartered Engineers by the Custom Houses, the practice of accepting certification from PSIA's for valuation of second hand machinery shall be discontinued. Those Customs Houses who already have empanelled Chartered Engineers for the valuation of second hand machinery may continue with those empanelled engineers as per the terms of the empanelment unless requirements dictate otherwise.

5.2 It is also clarified that PSIA's who have the requisite qualifications for being empanelled as a Chartered Engineer for valuation of second hand machinery may make an application to the respective Customs House for consideration of empanelment.

6. To sum up, the following guidelines shall be followed:

- (a) All imports of second hand machinery/used capital goods shall be ordinarily accompanied by an inspection/appraisal report issued by an overseas Chartered Engineer or equivalent, prepared upon examination of the goods at the place of sale.
- (b) The report of the overseas chartered engineer or equivalent should be as per the Form A annexed to this circular.
- (c) In the event of the importer failing to procure an overseas report of inspection/appraisal of the goods, he may have the goods inspected by any one of the Chartered Engineers empanelled locally by the respective Custom Houses.
- (d) In cases where the report is to be prepared by the Chartered Engineers empanelled by Custom Houses, the same shall be in the Form B annexed to this circular.
- (e) The value declared by the importer shall be examined with respect to the report of the Chartered Engineer. Similarly, the declared value shall be examined with respect to the depreciated value of the goods determined in terms of the circular.

No. 493/124/86-Cus VI dated 19/11/1987 and dated 4/1/1988. If such comparison does not create any doubt regarding the declared value of the goods, the same may be appraised under rule 3 of the CVR, 2007. If there are significant differences arising from such comparison, Rule 12 of the CVR, 2007 requires that the proper officer shall seek an explanation from the importer justifying the declared value. The proper officer may then evaluate the evidence put forth by the importer and after giving due consideration to factors such as depreciation, refurbishment or reconditioning (if any), and condition of the goods, determine whether the declared transaction value conforms to Rule 3 of CVR, 2007. Otherwise, the proper officer may proceed to determine the value of the goods, sequentially, in terms of rule 4 to 9.

7. Circular No. 25/2015 dated 15th October, 2015 stands superseded with the issue of this circular.
8. Clarification, if any, may be sought from the Board.
9. Hindi version follows.

Yours faithfully,


Mandeep Singh (a)

(Joint Commissioner of Customs)

Form A

(Refer Para 6 (b) of Circular No.07/2020-Customs dated 05th February 2020)

(On the letter head of the Chartered Engineer/Firm or an equivalent entity in the country of sale)

I. I _____ (name of chartered engineer) hereby certify that I have carried out an inspection of the used machinery covered under invoice no _____ dated _____ issued by _____ (name of company/firm) as per the details given below.

2. I/We have visual!} inspected the second hand machinery/capital goods and certify the following:

a) Country of inspection _____ Place
of Inspection _____
Date of Inspection. _____
Duration of inspection (in hours) _____

b) Details of seller.

- (i) Name: _____
- (ii) Address: _____
- (iii) Telephone No. _____
- (iv) E-mail. _____
- (v) Status: Actual user or dealer

c) Details of Importer:

- (i) Name: _____
- (ii) Address: _____
- (iii) Importer Exporter Code No. _____

d) Details of the goods

- (i) Name of Manufacturer of the machine _____ (with address/country/tel/website. if available: in case of multiple machines or plant, details may be provided in a separate sheet)
- (ii) Year of the manufacture of machinery: _____
- (iii) Serial no. / ID No. or the manufacturer's plate affixed on the machine: _____ (please also enclose a photograph)
- (iv) Description of Machine _____
- (v) Whether original invoice of the machine is available? _____
- (vi) If yes. value _____ currency _____ Date of Invoice _____ (please enclose copy)
- (vii) If no. please estimate the original sale price of the machinery. _____
- (viii) Present condition of machinery and expected lifespan: _____

(In case the goods being inspected are second hand spares of capital goods., it should be certified whether "such spares have at least 80% residual life of original spare") Refer: Para 2.3I of the Foreign Trade Policy 2015-20

(Please attach close up photographs of the machinery: multiple photographs may be taken, if necessary.)

(ix) Has any reconditioning or repairs been carried out immediately preceding this inspection: YES/No

- (x) If yes, have these been carried out at the expense of the seller or by the purchaser or a third party?
- (xi) Are there invoices to indicate the cost thereof: **YES/NO** (please enclose relevant invoices)
- (xii) If No. then estimated cost thereof _____
- (xiii) Please briefly describe.: the nature of repairs and/or refurbishment:
- (xiv) Are there any charges incurred / to be incurred by the purchaser, for dismantling packing and transporting the machinery to the port of export? If yes, pl indicate the charges _____
- (xv) Any catalogues/ documentation of the machine are available? If yes. please provide the details and copies.

e) The following means/aids/technical references material have been used for inspecting the goods:

- (i) _____
- (ii) _____
- (iii) _____

3. I/We hereby declare that the particulars and statements made in this certificate are true and correct.

Date -----

Signature _____



Name of the Inspecting Person/Inspector _____

Designation. _____

Address (Office). _____

E-mail Address _____

Phone Number _____

Instructions:

1. This certificate shall be presented before Indian Customs by the importer of the second hand machine (s) as a part of the import declaration under Customs Act 1962. which is a legal declaration.
2. The Chartered Engineer/Chartered Valuer/ Qualified Expert must enclose a copy of the certificate issued by a national body which qualifies him to perform such appraisalment/inspection.
3. The photograph of the Chartered Engineer/ Chartered Valuer/ Qualified Expert shall be affixed to this report.

Form B

(Refer Para 6 (d) of Circular No.07/2020-CUSStoms dated 05th February 2020)

[On the letter Head of the Chartered Engineer/firm inspection reports issued in India]

1. I. _____ (name or chartered engineer) hereby certify that I have carried out an inspection of the used machinery covered under invoice no _____ dated _____ issued by _____ (name of co) as per the details given below.
2. I/We have visually inspected the second hand machinery/capital goods and certify the following:

- a) Place of Inspection _____
Date of Inspection _____
Duration of inspection (in hours) _____

b) Details of Importer:

- (i) Name: _____
(ii) Address: _____
(iii) Importer Exporter Code No. _____

c) Details of the goods:

- (i) Name of Manufacturer of the machine _____ (with address/country/tel/website, if available: in case of multiple machines or a plant, details may be provided in a separate sheet)
- (ii) Year of the manufacture of machinery: _____
- (iii) Serial no ID No. or the manufacturer's plate affixed on the machine: _____
(please also enclose 11 photograph)
- (iv) Description of Machine _____
- (v) Whether original invoice relating to the machine is available? _____
- (vi) If yes, value _____ currency _____ Date of Invoice _____ (please enclose copy)
- (vii) If no, please estimate the original sale price of the machinery: _____
- (viii) Present condition of machinery and expected lifespan: _____

(In case the goods being inspected are second hand spares of capital goods, it should be certified whether "such spares have at least 80% residual life of original spare") Refer: Para 2.31 of the Foreign Trade Policy 2015-20

(Please attach close up photographs of the machinery; multiple photographs may be taken, if necessary.)

- (ix) Has any reconditioning or repairs been carried out immediately preceding this inspection; YES/No
- (x) If yes, have these been carried out at the expense of the seller or by the purchaser or a third party?
- (xi) Are there invoices to indicate the cost thereof: YES/NO (please enclose relevant invoices)
- (xii) If No, then estimated cost thereof _____
- (xiii) Please briefly describe the nature of repairs and/or refurbishment: _____
- (xiv) Were any charges incurred by the purchaser, for dismantling, packing and transporting the machinery to the port of export? If yes, please indicate the charges _____
- (xv) Is/are any catalogues/documentation of the machine available? If yes, please provide the details and copies.

d) The following means/aids/technical reference material have been used for inspecting the goods:

- i. _____
- ii. _____
- iii. _____

3. I/We hereby declare that the particulars and statements made in this certificate are true and correct.

Date_____

Signature _____

Seal of the
Inspecting
Agency

Name of the
Inspecting
Person/Inspector _____

Designation _____

Address
(Office) _____

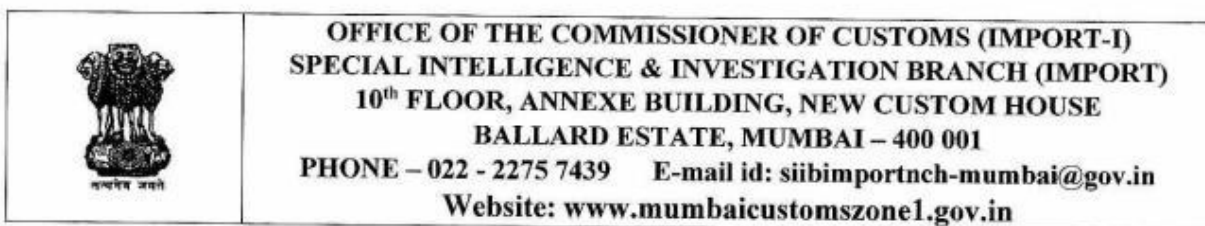
E-mail
Address _____

Phone
Number _____



Instructions:

1. This certificate shall be presented before Indian Customs by the importer of the second hand machine (s) as a part of the import declaration under Customs Act, 1962, which is a legal declaration.
2. The Chartered Engineer must enclose a copy of the certificate issued by the institute of Chartered Engineers, which qualifies him to perform such appraisalment/inspection.
3. Please attach copy of Customs House letter authorising you/your firm as an empanelled chartered engineer.



F. No. CUS/SIIB/Misc/46/2024-SIIB

Public Notice No: 08 /2024

Subject: - Instruction regarding proper description of cranes in import documents and need for provisional assessment to prevent misdeclaration of age and capacity of old and used cranes & finalisation of Bills of Entry after receiving RTO registration certificates - reg.

Attention of all the Importers, Custom Brokers, Shipping Lines/Agents, trade and all other Stakeholders is invited to the provisions of the Section 46, Section 17, and Section 18 of the Customs Act, 1962¹.

2. Self-Assessment in Customs has been implemented w.e.f.8.4.2011 vide Finance Act, 2011 by suitable changes to Sections 17, 18, 46 and 50 of the Act. Self-Assessment inter alia requires importers / exporters to correctly declare value, classification, description of goods, exemption notifications etc.

3. **Proper & clear declaration of year of manufacture, capacity, etc. on all import documents:** It has been observed that the importers of old and used cranes are not declaring complete descriptions in the Bill of Entry such as Chassis number, year of manufacturing, Model, Capacity etc., which are essential & crucial for establishing the identity of the import goods and valuation thereof Some instances are illustrated below.

3.1. **Illustration of improper description:**

- (i) OLD & USED ZOOMLION QY50V CRANE CHASSIS NO L5E5H4D33KA006465
WITH ACCESSORIES (*improper description because capacity and year of manufacture are missing*)
- (ii) OLD & USED SECOND HAND, DEMAG AC 435, TELESCOPIC MOBILE CRANE
SR. NO. 37118 WITH STD ACC (*improper description because chassis number, capacity and year of manufacture are missing*)

3.2. **Illustration of proper description:**

OLD & USED SANY STC800S (80 TONS) HYDRAULIC MOBILE CRANE

CHASSIS NO. **LFCNPG6P5L2006904** WITH STD. ACC (**YOM 2020**) (*proper description because all 3 parameters of chassis number, capacity and year of manufacture are mentioned as indicated in bold*)

Besides giving proper description in the bill of entry, it is important that such parameters like chassis number, model number, year of manufacture, type and capacity of the used crane are also captured in all other import documents like invoice, Bill of Lading, insurance papers, packing list, foreign remittance documents etc.

4. **Need for provisional assessment of used cranes** : Recent SIIB investigations have revealed that importers are availing the undue benefit of depreciation by declaring their cranes older or of lower capacity before Customs, while the same cranes when registered with State RTO, are being declared relatively newer or of higher capacity. The average misdeclaration of age in used cranes has been found to be 5-6 years so far.

5. Therefore, to prevent these modus operandi and to protect government revenue, it is henceforth decided that all old and used cranes being imported within the jurisdiction of Import-I, Mumbai Customs Zone-I, where RTO registration in India is mandatory, shall be assessed provisionally under section 18 of the Act. The following conditions of provisional assessment shall be complied with by the importers:

- (i) Payment of Customs duty on the assessable value ascertained by Chartered Engineer on first check.
- (ii) Submission of Bond of the entire value of goods.
- (iii) Bank Guarantee of value equal to 5% of the assessable value may be taken in order to safeguard the revenue.
- (iv) The above Provisional assessment shall be finalized immediately on submission of RTO registration certificate of the crane by the importer showing the matching year of manufacture, capacity etc. Accordingly, BG & Bond shall be returned forthwith to the importer. In case of mismatch/discrepancy, necessary action to protect revenue shall be taken by Group-5 in consultation with SIIB.

6. **Extra vigil required by Docks Officer and CE during examination of used cranes:**

During physical examination of the imported old and used cranes, the Docks officer and the Chartered Engineer shall ensure the matching of data as declared by the importers. They should also carefully check for any tampering /disfiguring /over-colouring to hide any tampering done with the chassis number and specification plates of the used cranes. As per Regulation 10(d) & 10(e) of CBLR, 2018, the Customs Broker is expected to ensure correctness of declaration of crane

data and he/she has to bring any instance of non-compliance by the importer to the knowledge of Customs.

7. This direction for provisional assessment of used cranes will not apply to importers who are Government Departments and PSUs. Also, on the basis of good track record and established credentials of any importer, DC (Group-5) and DC (Docks) may recommend for exemption from provisional assessment on case to case basis.
8. Difficulties, if any, in implementation of the prescribed procedure may be brought to the notice of the undersigned.
9. This Public Notice shall be treated as Standing Order with reference to the officers of the Department.



(Vivek Pandey)
Commissioner of Customs
(Import-I),
Mumbai Customs Zone – I

Copy to:

1. The Pr. Chief Commissioner of Customs, Mumbai Zone-I.
2. The Chief Commissioner of Customs, Mumbai Zone-III. (NAC-5 Convenor-for kind information as assessment of used cranes fall under their jurisdiction)
3. Joint Secretary (Customs), CBIC, North Block, New Delhi with reference to earlier Alert Circulars No. 01/2024 dated 26.02.2024 & No. 02/2024 dated 29.02.2024 issued by this office.
4. The Commissioner of Customs, Gen, Import-I, Import-II, Export and Audit- Mumbai.
5. All Addl. /Joint Commissioner of Customs, Mumbai Zone-I.
6. AU Deputy/Asst. Commissioner of Customs Mumbai Zone-I.
7. The DC/EDI for uploading on the NCH Website.
8. BCBA
9. Office Copy.

F. No.450/26/2019-Cus IV(Pt)
Government of India
Ministry of Finance
Department of Revenue

(Central Board of Indirect Taxes & Customs)

Room No 229A, North Block, New Delhi.
New Delhi, dated 5th of June, 2020

To,

All Principal Chief Commissioners/ Chief Commissioners of Customs/ Customs (Preventive), All
Principal Chief Commissioners/ Chief Commissioners of Customs & Central tax,
All Principal Commissioners/ Commissioners of Customs/ Customs (Preventive), All
Principal Commissioners/ Commissioners of Customs & Central tax,

Madam/Sir,

Subject: 1st phase of All India roll-out of Faceless Assessment - reg.

Reference is invited to Board's Circular No.28/2020-Customs, dated 5th June, 2020 on the launch of Phase 1 of Faceless Assessment of bills of entry for goods imported primarily under Chapters 84 and 85 of the Customs Tariff Act, 1975 at Bengaluru and Chennai w.e.f. 8th June, 2020. As mentioned therein, the Faceless Assessment is being rolled out in phases and it would be implemented pan India by 31st December 2020. While these instructions are immediately relevant for Bengaluru and Chennai Zones, they would get applied to other Zones as and when these Zones are covered by Faceless Assessment (with suitable modifications that may be warranted).

2. For the roll-out of Faceless Assessment across Bengaluru and Chennai Zones, the Principal Chief Commissioners/Chief Commissioners of Customs, Bengaluru and Chennai Zones are required to put in place the following arrangements in their jurisdiction:

I. Faceless Assessment Groups:

A Faceless Assessment Group would consist of Appraisers/Superintendents and Assistant Commissioners/Deputy Commissioners for verification of assessment of any bill of entry that is assigned to this group in the Customs Automated System. Thus, two Faceless Assessment Groups, one for Chapter 84 and another for Chapter 85 would need to be established. However, depending on the work load the two Faceless Assessment Groups could also be merged into one. The Faceless Assessment Group for each chapter would thus comprise officers of both Bengaluru and Chennai Customs Zones. It is advised that to begin with officers from the existing Appraising Groups for chapter 84 and 85 in each Customs station in each Zone may be made part of the Faceless Assessment Group. However, the Principal Chief Commissioners/Chief Commissioners of Customs may decide on the total number of officers to be placed in each Faceless Assessment Group based on the volume of bills of entry.

II. Port Assessment Groups:

Port Assessment Groups (PAGs) would be the Appraising Group currently located in each port of import for verification of the assessment and other related functions as is the normal practice. The PAGs would also handle all other functions pertaining to the bills of entry which are not

marked to the Faceless Assessment Group by the Customs Automated System as well as the bills of entry that are referred by the Faceless Assessment Group to the port of import for any reason. It is clarified that the port of import is the Customs station of import of the goods where the importer has entered any bill of entry under Section 46 or Section 68 of Customs Act, 1962 for home consumption or warehousing.

III. Turant Suvidha Kendras:

Turant Suvidha Kendras (TSK) would be a dedicated cell in every Customs port of import manned by Custom officers to cater to functions and roles clarified in para 5.2.2 of this instruction. The Turant Suvidha Kendra is basically created to facilitate the trade in completing various formalities relating to the Customs assessment locally at the port of import, as is presently done, even though the actual assessment may be done remotely or virtually by the proper officer physically located in another Customs station. It is important that the officers manning the Turant Suvidha Kendras are properly trained in their role as facilitators while ensuring legal compliance. The location and timing of the Turant Suvidha Kendras would need to be properly advertised and made known to all stakeholders.

3. In order to introduce Phase 1 of Faceless Assessment at Bengaluru and Chennai from 8th June 2020 for imports primarily made under Chapters 84 and 85 of the Customs Tariff Act, 1975 at their jurisdictional Customs ports of import, Board has issued two notifications, as follows:

I. Notification No.50/2020-Customs (N.T.) dated 05.06.2020 implements Faceless Assessment across different Principal Chief Commissioner/Chief Commissioner Zones. This notification enables an assessing officer i.e., the proper officer under Sections 17 and 18 of the Customs Act, 1962, who is physically located in a particular jurisdiction to assess a bill of entry pertaining to imports made at a different Customs station/port of import, *whenever such a bill of entry has been assigned to him in the Customs Automated System*. However, it is clarified that in Phase 1 of the roll-out of Faceless Assessment, this notification will be applied only for inter-linking of Bengaluru and Chennai Customs zones for this purpose. Thus, w.e.f. 8th June, 2020 the Customs Automated System will assign the non-facilitated bills of entry filed for imports of articles primarily falling under Chapters 84 and 85 of the Customs Tariff Act, 1975, at any of the Customs stations/ports of import of Bengaluru and Chennai Customs Zones to the officers of the concerned Faceless Assessment Group for assessment on a first-cum-first basis. In other words, irrespective of whether the goods are imported at any Customs station/port of import falling under the jurisdiction of Bengaluru or Chennai Customs Zone, the bills of entry pertaining to the said two chapters will be marked by the Customs Automated System to the nominated Faceless Assessment Group for assessment.

II. Notification No.51/2020-Customs (N.T.) dated 05.06.2020 is issued for the purpose of empowering the jurisdictional Commissioners of Customs (Appeals) at Bengaluru and Chennai to take up appeals filed in respect of Faceless Assessments pertaining to imports made in their jurisdictions even though the assessing officer may be located at the other Customs station.

To illustrate, Commissioners of Customs (Appeals) at Bengaluru would decide appeals filed for imports at Bengaluru though the assessing officer may be located at Chennai. This has been done to ensure the trade is not put to any hardship and can get their appeals heard locally, as at present.

4. Further, as one of the main objectives of Faceless Assessment is speedy and uniform assessment practices, in Phase 1 of Faceless Assessment, Board hereby nominates Principal Commissioner/Commissioner of Customs, Bengaluru City, Bengaluru, Principal Commissioner/Commissioner of Customs, Airport and Air Cargo Complex, Bengaluru, Principal Commissioner/Commissioner of Customs (II), Chennai and Principal Commissioner/Commissioner of Customs (VII), Air Cargo Complex Chennai to be the nodal Commissioners for the purpose of administratively monitoring the assessment practice in respect of imported goods which are assigned in the Customs Automated System to the officers of the Faceless Assessment Groups in Bengaluru and Chennai, for articles primarily falling under Chapters 84 and 85, of the Customs Tariff Act, 1975. These nodal Commissioners would work in a coordinated manner. This arrangement would pave the path to establish National Assessment Commissionerates (NACs) with the mandate to examine the assessment practices of imported articles across Customs stations and suggest measures to bring about uniformity and enhanced quality of assessments. The NACs would be put in place as and when the Faceless Assessment is rolled out in phases across the country.

5. For better clarity and guidance, the procedural details of the Faceless Assessment scheme are explained as follows-

5.1. Responsibilities of the Nodal Commissioners:

5.1.1. The responsibilities of the Nodal Commissioners, in relation to bills of entry dealt with by a particular Faceless Assessment Group, will include the following:

- I. Monitor the assessment practice for uniformity of classification, valuation, exemption benefit and compliance with import policy conditions;
- II. Ensure that best assessment practices are followed, taking into account international practices;
- III. Study audit objections and take corrective actions with regard to assessments, wherever necessary and provide inputs to the concerned ports of import;
- IV. Analyse the RMS facilitated bills of entry pertaining to Chapters falling under their purview and advise the DGARM regarding possible interventions or review of risk parameters;
- V. Liaise with Principal Commissioner/Commissioner of Customs at ports of import with regard to interpretational issues pertaining to classification, valuation, scope of exemption notifications and trade policy conditions;
- VI. Interact with their sectoral trade and industry for inputs, as well as to resolve their issues relating to assessment;
- VII. Function as a knowledge hub or repository for that particular Chapter(s);
- VIII. Examine the orders/apellate orders in relation to assessment practices pertaining to commodities assigned to each Faceless Assessment Group and provide inputs to the Commissionerates for reviewing of such orders so that uniformity of assessment orders could be upheld at legal forums.

5.2 Responsibilities of the Port of Import:

5.2.1 The ports of import would continue to have the Port Assessment Group(s) to cater to all other functions pertaining to the bills of entry which are not marked to the Faceless Assessment Group by the Customs Automated System, including the cases referred by the Faceless Assessment Group to the Customs station of import for any reason. In addition, the port of import would continue to be responsible for handling the examination/inspection of goods and all other functions other than assessment. The request for waiver of fee for late filing of bill of entry, request in relation to Section 49 of the Customs Act, 1962, request for permission under Section 48 of the Customs Act, 1962 shall also be done by the designated proper officers of the port of import.

5.2.2. The Commissionerate having jurisdiction over port of import would set up a Turant Suvidha Kendra for facilitating Customs clearances. It merits mention that to begin with each Customs station would set up a Turant Suvidha Kendra and the Principal Commissioners/Commissioners are advised to devise suitable procedures for numbering, handling & safekeep of documents handled in the TSK. Some of the functions to be entrusted to the Turant Suvidha Kendra are:

- I. Accept Bond or Bank Guarantee;
- II. Carry out any other verifications that may be referred by the Faceless Assessment Groups;
- III. Defacing of documents/ permits licences, wherever required;
- IV. Debit of documents/ permits/ licences, wherever required; and
- V. Other functions determined by Commissioner to facilitate trade.

5.3. Procedure for Verification of Assessment of Bill of Entry by Faceless Assessment Group:

5.3.1. Procedure to be adopted in normal course:

I. The importer shall present bill of entry on the Customs Automated System (i.e., ICEGATE portal or ICEGATE) electronically, as per Section 46 of the Customs Act, 1962 and upload supporting documents such as Invoice, Packing List, Bill of Lading, as usual in all the cases, and License/Authorization/permission, BIS or other registrations, Scrips, Equipment Type Approval, Certificate of Origin, Certificate for claiming duty exemption etc., if required for the consignment, on e-Sanchit. As at present, the selection of a bill of entry for verification of self- assessment shall primarily be on the basis of risk evaluation through appropriate selection criteria.

II. In cases, where the importer has prior knowledge that there is a requirement of execution of Bond or Bank guarantee for the assessment of the said bill of entry, such as in the case of a warehouse bill of entry or where the importer has sought provisional assessment or where a claim to any concessional rate of duty or exemption under duty remission/exemption schemes, is subject to filing of Bond/ Bank Guarantee, they should be encouraged to opt for Continuity Bond option, to avoid fresh registration of Bonds every time during filing of bill of entry.

III. The bill of entry would be assigned to an officer of the concerned Faceless Assessment Group for verification of assessment purposes by the Customs Automated System.

IV. For verification of assessment of the bill of entry, the Faceless Assessment Group may decide to:

- a) return the bill of entry to the importer for payment of duty after verification on the basis of the declaration made and documents available in e-Sanchit; or
- b) seek additional information or documents for proceeding with the verification; and/or
- c) get examination and/or testing of goods carried out, for the determination of duty liability and/or for ensuring the compliance of restriction and prohibition;

V. Where the Faceless Assessment Group is of the opinion that additional information or documents are required for proceeding with the verification of assessment, the Faceless Assessment Group shall raise query electronically for additional information or seek additional documents, preferably in a consolidated manner, through ICEGATE portal. The importer shall respond to the query electronically and/or provide additional documents through e-Sanchit. After scrutinizing the same, the Faceless Assessment Group shall:

- a) Return the bill of entry to the importer for payment of duty after verification; or
- b) Not agree with the self-assessment and re-assess the bill of entry. In this case, if the importer does not agree with the re-assessment, the Faceless Assessment Group shall issue a speaking order, as prescribed in Section 17(5) of the Customs Act, 1962 following the procedure referred to in paragraph 5.4 of this instruction.

VI. The Faceless Assessment Group may, whether in course of accepting the self- assessment or re-assessing the bill of entry, order for second check examination of the goods including the directions to the shed officers at the port of import to verify original documents, deface documents, take custody of the document, NOC from PGAs, verification of Country of Origin Certificate etc. Further, it is clarified that, wherever situation warrants that the authenticity of any document submitted through e-Sanchit has to be verified through any external agency, such communication shall be made by the port of import.

VII. Where the Faceless Assessment Group is of the opinion that examination and/or testing of goods is required for proper verification of the assessment, based on own assessment or on the request from importer:

- a) The Faceless Assessment Group may order for first check examination or testing of the goods with specific directions or testing parameters to the shed officers at the port of import. The responsibility for sending the samples to the appropriate laboratory with the requisite test memo, if ordered by Faceless Assessment Group would lie with the shed officers at the port of import.
- b) The shed officers/Centralized Cell, as the case may be at the port of import would feed the examination and/or the test report, when it is received from the laboratory, in the system and refer the bill of entry back to Faceless Assessment Group,

and thereupon, Faceless Assessment Group shall follow the procedure as laid down in paragraph (IV) to (VI) of 5.3.1, as applicable.

c) If the Faceless Assessment Group concludes that the prior testing of goods is going to take considerable time and the bill of entry should be assessed provisionally, they may refer the bill of entry to the PAG at the port of import, following the procedure stipulated in 5.3.2 and clearly specifying the reasons thereof. In such cases, the bill of entry would be assessed by PAG at the port of import, after the receipt of the examination/test report.

d) If the imported goods are found to be subject to some restriction or prohibition or mis-declared, on the basis of said test and/or examination report fed by the shed officers at the port of import, the Faceless Assessment Group shall refer the bill of entry to PAG at the port of import for action including action under Section 124 of the Customs Act, 1962.

e) It is clarified that, irrespective of pending verification at Faceless assessment Group, if the importer requests for storage of the imported goods in warehouse pending clearance under Section 49 of the Customs Act, 1962, such request shall be processed by officers of the port of import promptly.

VIII. The shed officers at the port of import would carry out the necessary verification or examination or other tasks, as required by the Faceless Assessment Groups or required as per Compulsory Compliance Requirements of the Risk Management System.

IX. Any time after the bill of entry is returned from Faceless Assessment Groups to the port of import, if the import of goods are found to be subject to some restriction or prohibition or mis-declared, PAG may carry out re-assessment and initiate action as prescribed under section 124 of the Customs Act, 1962, if required.

5.3.2. Procedure to be Adopted by Faceless Assessment Groups in Exceptional Circumstances.

I. In certain exceptional circumstances (listed below) the proper officer of the Faceless Assessment Groups may, with the approval of a senior officer not below the rank of Joint Commissioner/Additional Commissioner, transfer the bill of entry using the Customs Automated System to PAG at the port of import for assessment, without completion of verification of assessment. The Faceless Assessment Groups may also transfer a bill of entry to the PAG in any other exceptional circumstances, but in this case, this would be done after due approval from the Commissioner supervising the proper officer.

(a) Where the Faceless Assessment Groups has reasons to believe that the imported goods may be liable for confiscation as per the provisions of Section 111 of the Customs Act, 1962. In such circumstance, the reasons for such a transfer shall be duly recorded in the Customs Automated System. However, such cases may be referred to only in genuinely exceptional circumstances.

(b) In respect of 'related party' transactions warranting investigation by SVB (other than cases that are already covered by an earlier order of the SVB such as in the case of continuing imports which have earlier been taken up for investigation by the SVB). In this case the port of import would refer the case to its jurisdictional Special Valuation Branch (SVB) for further investigation.

(c) Even after various several electronic query-based interactions with importer, the Faceless Assessment Groups is not able to complete the verification for want of additional documents, test reports etc.

5.3.3. Procedure to be Adopted by Port of Import in Exceptional Circumstances.

Notwithstanding anything mentioned above, the Principal Commissioner/Commissioner of Customs at port of import may, at any stage pending at Faceless Assessment Groups, direct the PAG to pull the bill of entry from Faceless Assessment to the PAG in the following situations:

- a) Where specific alert or intelligence is available pertaining to the said bill of entry or class of bill of entry; and
- b) Where the Principal Commissioner/Commissioner of Customs has ordered to do so for the reasons to be recorded in writing.

Annexures A and B outline the flow of bills of entry covered under Faceless Assessment.

5.4 Speaking Order:

I. For any re-assessment done by the Faceless Assessment Group, which is at variance with the self-assessment done by the importer and in cases other than those where the importer confirms his acceptance of the said re-assessment electronically in reply to the query raised by the assessing officer, the Faceless Assessment Groups shall pass a speaking order on the re-assessment, within fifteen days from the date of re-assessment of the bill of entry, as prescribed in section 17(5).

II. The Faceless Assessment Groups shall provide an opportunity to be heard to the importer, in accordance with the principles of natural justice, before proceeding with the re-assessment of the bill of entry. In the event a personal hearing is sought by the importer, the same can be conducted through video conferencing or other reliable technological means at the option of the importer. In this regard, the Board's guidelines vide F.No. 390/Misc/3/2019-JC dated 27th April 2020 may also be referred to.

5.5 Appellate Proceedings

Any appeal against any speaking order on re-assessment passed by Faceless Assessment Groups shall lie before the Commissioner (Appeals) as per Notification No.51/2020-Customs (N.T.) dated 05.06.2020. Thus, an appeal against an order passed by the proper officer of the Faceless Assessment Group as per Section 17(5) and/or Section 18, would lie with the Commissioner of Customs (Appeals) having jurisdiction over the port of import.

5.6 Review Proceedings

The review of any speaking order on re-assessment passed by a proper officer of Faceless Assessment Groups, under sub-section (2) of Section 129D of the Customs Act, 1962, shall lie with the reviewing authority having administrative control over the that proper officer of the Faceless Assessment Group.

5.7 Demands under Section 28 of the Customs Act, 1962

Issuing of demands under Section 28 of the Customs Act, 1962, adjudication thereof and handling of audit objections shall be done by the officers of the port of import. In matters where clarifications and inputs are required to be given by the Faceless Assessment Groups to port of import in such matter, the nodal Commissionerates as in para 4 above shall co-ordinate with the ports of import.

5.8 Provisional Assessment

- I. If the requisite approval for provisional assessment as per the Customs Act, 1962 and departmental guidelines has already been obtained, the Faceless Assessment Group may assess the bill of entry provisionally. The bond and bank guarantee for the same are to be registered with the Turant Suvidha Kendra at the port of import, as referred to in paragraph 5.2.2 of this instruction.
- II. If the Faceless Assessment Group concludes that the prior testing of goods is going to take considerable time and the bill of entry should be assessed provisionally, they may refer the bill of entry to the PAG at the port of import, following the procedure stipulated in 5.3.2 and clearly specifying the reasons thereof. In such cases, the bill of entry would be assessed by PAG at the port of import, after the receipt of the examination/test report.
- III. After receipt of the required test reports etc. from the shed officers at the port of import, the finalization of provisional assessment shall be done by the officers of PAG of the port of import.

5.9 Amendment of Bills of Entry

- I. Directorate General of Systems has enabled a facility whereby requests for amendments can be made online via ICEGATE Portal.
- II. Once the amendments are filed online, System would queue them before the proper officer of the Faceless Assessment Group if the bill of entry is pending for verification. In all other cases, the request would be queued to the proper officer of the Port Assessment Group.
- III. The facility of online levy of Amendment fees as per Levy of Fees (Customs Documents) Regulations, 1970 has also been enabled. The applicable fee would be included in the duty challan for payment.

IV. Requests for amendments as per Section 149 of the Customs Act, 1962, and requests after the bill of entry has been returned for payment by the Faceless Assessment Group shall be processed by the port of import.

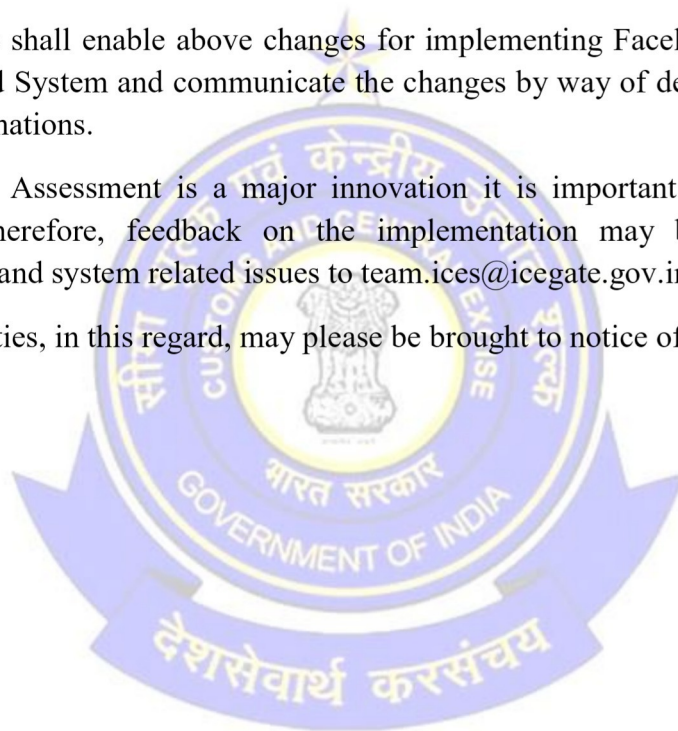
5.10 Exchange of communication exclusively by electronic mode and authentication of electronic records:

- I. For the purposes of Faceless Assessment, all communications between the Faceless Assessment Group and the importer shall be exchanged exclusively by ICEGATE ; and
- II. All internal communications between the Faceless Assessment Groups and the officers at the port of import or Turant Suvidha Kendra shall be exchanged exclusively via electronic mode.


6. DG Systems shall enable above changes for implementing Faceless Assessment in the Customs Automated System and communicate the changes by way of detailed Advisory to the concerned field formations.

7. As Faceless Assessment is a major innovation it is important to ensure its smooth implementation. Therefore, feedback on the implementation may be sent to Board to uscus4.dor@gov.in and system related issues to team.ices@icegate.gov.in.

8. Any difficulties, in this regard, may please be brought to notice of the Board.



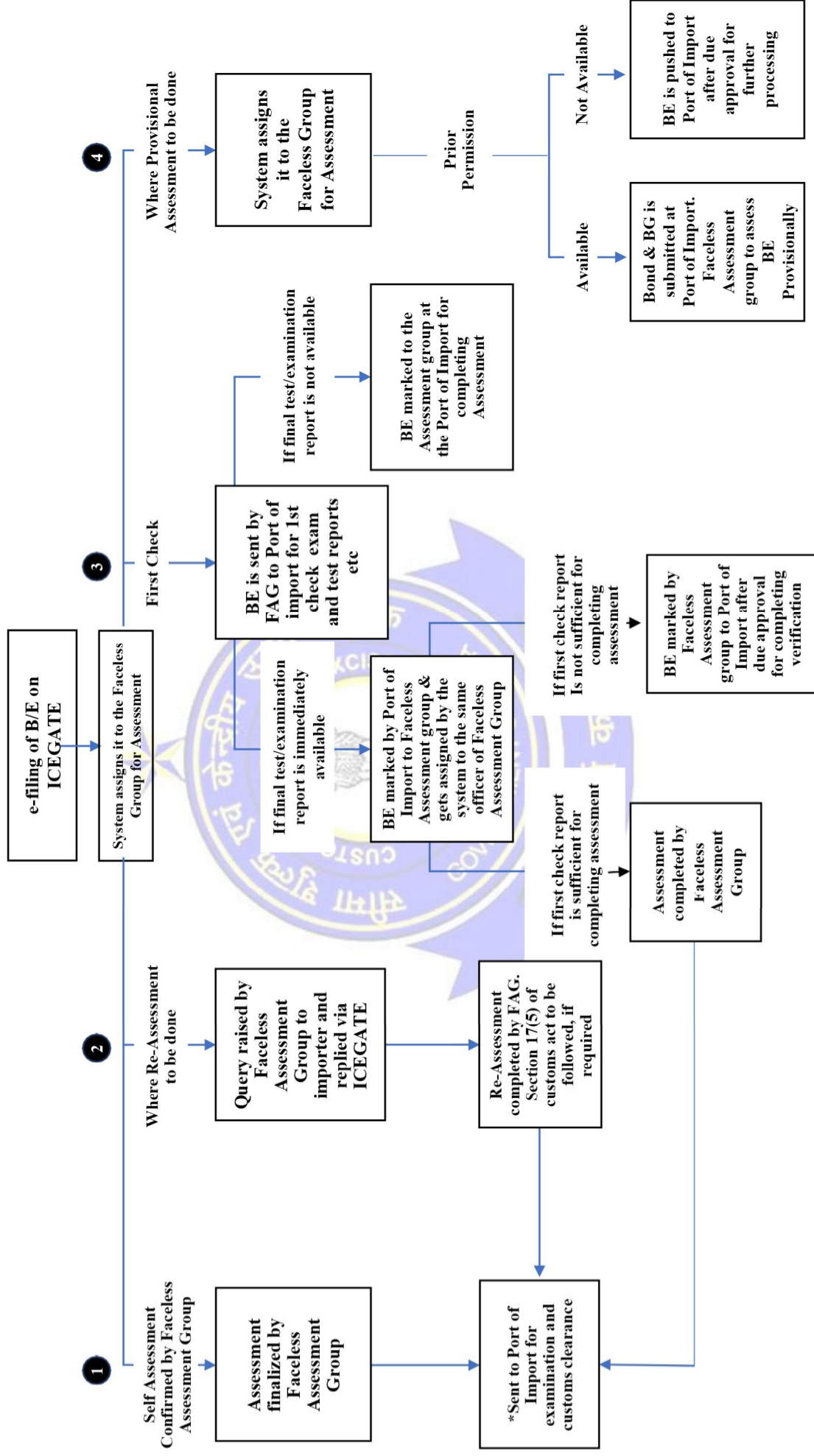
Yours faithfully,


(Eric C Lallawmpuia)
OSD (Cus IV)

Annexure A

Sl No	SCENARIO	WORK-FLOW
1	First Check	Approved for First Check by Faceless Assessment Groups, goes to local shed (Port Verification Unit) for examination, comes back to Faceless Assessment Group for assessment.
2	Provisional Assessment	Where prior permission is available, Faceless Assessment Group to assess it. Bond and BG to be registered at local port of import. If no prior permission, BE to be sent to port of import for assessment.
3	Reassessment for valuation	Either through query and consent. Or in case First Check is given for valuation by CE etc., then like case 1.
4	Reassessment for Classification where testing is required	If ordered by Faceless Assessment Group as first check, then test memo to be sent by port of import and send back the BE to Faceless Assessment Group with test report. Alternately, can be sent to port of import for provisional assessment.
5	First check but for provisional assessment	Approved for 1 st Check by Faceless Assessment Group but assessment cannot be finalised by Faceless Assessment Group for want of further inputs/ test reports. To be sent to port of import for provisional assessment.

Annexure B



* Any recalling or reassessment of BE after this stage will be dealt with at Port of Import

F. No.450/26/2019-Cus. IV(Pt)
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes & Customs)

Room No.227B, North Block.
New Delhi, dated 12th of
October, 2020

To,

All Principal Chief Commissioners/ Chief Commissioners of Customs/ Customs (Preventive), All
Principal Chief Commissioners/ Chief Commissioners of Customs & Central tax,
All Principal Commissioners/ Commissioners of Customs/ Customs (Preventive), All
Principal Commissioners/ Commissioners of Customs & Central tax,
All Principal Director Generals/ Director Generals under CBIC. Madam/Sir,

**Subject: Faceless Assessment - Measures for timely assessment of Bills of
Entry and clarification on defacement of physical documents - reg.**

Reference is invited to CBIC Circular No.40/2020-Customs, dated 04.09.2020 stipulating the rollout schedule for implementation of Faceless Assessment pan India by 31.10.2020. The CBIC Circulars No. 28/2020-Customs, dated 05.06.2020, No.34/2020- Customs, dated 30.07.2020 as well as Instruction No. 09/2020-Customs, dated 05.06.2020 related to Faceless Assessment may also be kindly referred to.

2. Board has reviewed the implementation of Faceless Assessment. While the implementation has been largely smooth, Board's attention has been drawn to some issues impacting the pace of assessment and clearances of consignments. As the prompt and timely assessment of Bills of Entry and clearance of imported consignments are key objectives of Turant Customs, these issues have been examined and remedial measures have been identified. Accordingly, Board prescribes the following measures for Faceless Assessment:

2.1. Continuous Assessment:

- (i) There may be possible delays in assessment when Bills of Entry (B/E) are assigned to FAGs in locations that are on an official holiday or when assessment is to be done on a closed holiday (say, Sunday). Further, time sensitive goods such as life-saving drugs or imports by security/defence and other Government agencies would require prompt Customs clearance at all

times including outside the normal office hours. Hence, it is decided to make all Saturdays (except second Saturday) as working day for all the faceless assessment groups across the country. Further, it is desired that the Co- Convenors of the NACs must co-ordinate with the NACs for ensuring expedited assessment by the FAGs/PAGs across different zones so there is no delay in assessment and Customs clearance during holidays at all or some locations. In this direction, the Co-Convenors of the NACs may get the NACs to draw up official rosters among FAGs/PAGs so as to have adequate number of officers, depending on the volume of B/Es, working on Sundays and other holidays including second Saturdays. The number of locations, officers and their working timing can be fixed keeping in mind the overall objectives.

To illustrate, in NAC for Primary products, the Co-Convenors may ensure that adequate number of FAG officers in Ahmedabad, Bengaluru, Chennai, Delhi, Mumbai II and Guwahati (or any combination thereof), as deemed fit, may work during the holidays. The rosters may be drawn from amongst the FAGs so that the work is distributed evenly. It is clarified that the intention is not that all FAGs would work on all holidays, but that adequate number of FAG officers should be available, by rotation, so that assessment is not delayed.

- (ii) The Port of Import should monitor clearance of time-sensitive/urgent consignments such as lifesaving drugs, security/defence related consignments etc. imported by Government and its agencies/PSUs etc. so that these are not delayed. When required, the Port of Import should coordinate their early assessment with NAC concerned and then grant quick clearance. The trade may also be advised to indicate end use of such consignments in the B/E for easier identification of such consignments. DG Systems will facilitate this by enabling a dashboard alerting the officers if such consignments are pending beyond 4 hours. This dashboard would be accessible to both PAG and FAG.
- (iii) DG Systems has enabled dashboards for monitoring of pending FAG B/E, their disposal, and other relevant reports. These dashboards are required to be pro- actively utilised by the NAC/PAG and Principal Commissioners/Commissioners in charge of the Port of Import. The NAC Commissioners shall ensure that the B/Es are assessed and disposed promptly and monitor this via the dashboard for a particular Appraising Group. Likewise, the Principal Commissioner/ Commissioner in charge of the Port of Import shall monitor the disposal of the B/E pending with the PAG and at the stage of examination for their timely disposal. When required, the Principal Commissioner/Commissioner in charge

of the Port of Import shall co-ordinate with the NAC Commissioners for prompt disposal of pending B/Es pertaining to his/her Port of Import.

- (iv) One of the five Working Groups established under the NACs is responsible for timely assessments including resolving related IT issues. In the event of increase in the pendency for a particular NAC/FAG, the NAC Commissioners heading this Working Group shall take urgent measures for co-ordination with other NAC Commissioners/DG Systems for early disposal and/or resolution of the issues.

2.2. Raising of Queries by FAG Officers:

- (i) There is a need to ensure that queries are minimized to the extent absolutely necessary for carrying out the assessment. Board therefore directs the NACs to get the analysis done in respect of the queries being raised on commodities pertaining to Chapters/Articles under the Customs Tariff Act, 1975 and while weeding out avoidable queries, to the extent possible standardize the queries across Customs formations. This would also pave the path for incorporating these standard queries in the CCR instructions centrally inserted by RMD. This exercise should be completed by 23.10.2020 and the results indicating queries removed and queries standardized sent to Joint Secretary, Customs, CBIC. Based on this exercise, the NACs are also requested to have Public Notices/Trade Notices issued by Jurisdictional Principal Commissioners/Commissioners to apprise the trade about the details/information needed for the assessment, thereby obviating the need to raise queries and resultantly reduce the time for clearance. A copy of the Public Notices/Trade Notices should be sent to Joint Secretary, Customs, CBIC.
- (ii) Queries should not be raised in piecemeal manner and to the extent possible multiple and repeat queries are to be avoided. The jurisdictional Principal Commissioners/Commissioners shall regularly monitor and review the queries to ensure this. In this regard reference may also be made to Circular No. 22/2015-Customs, dated 03.09.2015 directing that genuine clarifications sought by officers from importers/exporters are to be raised at one go and not in a piecemeal manner.
- (iii) Trade needs to be sensitised/informed to/of the advantages of providing at the first instance only, the complete details and description of the commodity, brand name, model and any other specifications essential for the assessment. Further, trade may be asked to upload at the first instance only, supporting documents like product/technical literature and mandatory documents, certificates, which would help avoid queries and delays. It is also noticed that

at times, the documents are uploaded on e-Sanchit but are not linked to B/E, leading to a situation where Appraising/Assessing officer is unable to view the document and is thus compelled to raise a query. The trade needs to be advised to avoid such situation by linking every uploaded document to the relevant B/E. Suitable Public Notices/Trade Notices may be issued accordingly. The step by step guide in this regard is available at

https://www.icegate.gov.in/Download/ICES_Advisory_35_2020_on_amendme nt_and_query_reply_with_supp_docs_v2.pdf.

- (iv) Some instances have been noticed, where confirmation of compliance to prohibitions and restrictions are being sought during assessment including submission of certain certificates, details etc. leading to delay in the assessment. It is clarified that the verification of statutory compliances is to be checked only during Customs Compliance Verification (CCV) stage at the Port of Import. While Appraising/Assessment officer can make a suitable remark in the system for such verification by the Port of Import, the B/E shall not be kept pending for assessment. The Working Group on Prohibitions/Restrictions are advised to identify the item wise CCV requirements for uniformity in the FAG and also communicate the same to RMCC for their central enforcement. Once this is done, the Appraising/Assessment officer would no longer need to insert a remark to this effect in the system.

2.3. **Resorting to First Checks:**

- (i) Upon review of the practice of the FAG officers resorting to First Check, it is clear that this practice needs to be streamlined both for purposes of uniformity across the country and different FAGs and also to address associated delays in assessment. Board has thus identified the following imports/situations where First Check (this term as well as the term Second Check is being used as it is well known in the field and trade) shall ordinarily be resorted to by the FAG officers for carrying out assessment:
- (a) Old and used machinery/capital goods provided the Inspection/Appraisement report from the country of export is not available in the format prescribed or is not produced at all or is insufficient as per Circular No.07/2020-Customs, dated 05.02.2020.
- (b) Old and used goods where the examination is essential to determine valuation, classification, and other parameters. This does not include the cases covered under 2nd proviso to Section 46(1) of the Customs Act, 1962.

- (c) Articles of jewellery, precious metals, imitation jewellery where valuation must be ascertained by a jewellery expert.
- (d) Cases of re-import of goods under various exemption notification, which requires establishment of identity to the satisfaction of Deputy Commissioner/Assistant Commissioner of Customs.
- (ii) Further, the NAC must review and streamline the examination orders/instructions in cases pertaining to para 2.3 (i) (a) to (d) above, to avoid divergent practices. NACs shall send the compilation of such streamlined orders/Instructions to Joint Secretary (Customs) latest by 23.10.2020. The same shall be forwarded to RMCC for incorporating the same as a part of RMS Instructions.
- (iii) On receipt of such compilation, RMCC in co-ordination with DG Systems shall effect changes in the system such that, those cases which are determined for verification under First Check are routed directly to the shed with RMS generated examination orders thus obviating the requirement of a FAG officer at this initial juncture in the flow of B/E. Based on the examination report, the B/E would be assigned to FAG for completion of the assessment.
- (iv) All other instances, including the FOC (Free of Charge) and temporary import consignments, must ordinarily be resorted to only Second Check. However, in the exceptional instance when the FAG has genuine reasons to believe that a First Check examination report is required for completion of assessment i.e., determination of valuation, classification, rate of duty, and other parameters relevant for determination of Customs duty, the same may be ordered only with the approval of Joint Commissioner/Additional Commissioner in the Customs Automated System. It is clarified that this would include the cases where importer himself requests for First Check.
- (v) NAC would on fortnightly basis review First Checks ordered with the approval of Joint Commissioner/Additional Commissioner to assess if the same can either be avoided altogether or made a part of the standard RMS Examination Order generated by RMCC or converted to Second Check. These instances would be required to be informed to Joint Secretary (Customs), CBIC for further action.
- (vi) Where an importer requests First Check on a regular basis, the FAG officers and the NAC must take due care that this request is genuine and is not being routinely used to avoid self-assessment.

2.4. Role of RMCC/LRM in Facilitation:

- (i) It is observed that, examination orders given by different officers in the same situation are at variance or not clear. It is also seen that at time these examination orders merely duplicate the instruction given by RMCC. The FAG officers shall not duplicate the RMCC instructions, rather only supplement the same to provide additional directions based on local inputs. The Examination orders would be made available shortly through the ICETAB, obviating the need for printing in the paper. Further, the Principal Commissioner/ Commissioner may review the additional directions supplemented by the FAG officers every fortnight, for standardisation across NACs.
- (ii) RMCC shall also work towards generation of the centralised examination orders based on various parameters and rollout the same in phases to enhance uniformity. RMCC and the NACs shall co-ordinate for the implementation of the same.
- (ii) To bring uniformity in LRM instructions across the country, to the extent possible, NACs may review the local risk targets related to assessment. Those targets that merit PAN India applicability would be referred to RMCC for examination and further necessary action. The balance targets would be either weeded out if found redundant or continue, if found otherwise. However, all local alerts shall be reviewed periodically and continued, only if found absolutely necessary. LRM is also advised to use ICES to insert general instructions and Alerts rather than through the RMS.

2.5. Re-assessment of B/E:

- (i) Several representations have been received regarding dealing with amendments under section 149 of Customs Act, 1962 and consequent reassessment of B/E, based on the request of the importers to change the elements of assessment. This is typically the case when the importer claims that he has forgotten to claim an exemption or is in possession of some document that requires an element such as freight etc. to be changed. The various scenarios and the prescribed routes for carrying out reassessment are as follows:

a) Scenario 1: Where the amendment is requested before OOC and would impact the assessment.

Re-assessment in this scenario would be resorted to only if the B/E has not been given OOC. The request by the importers for those amendments impacting assessment would be sent to FAG for approval and consequent re-assessment. Accordingly,

Notification No. 96/2020-Customs dated 12.10.2020 has been issued to enable FAG officers as proper officers under section 149 of Customs Act, 1962. Scenario 1 would apply in following instances:

- i. The self-assessed B/E is verified and found in order and the importer seeks an amendment that may impact the assessment. Once recalled for re-assessment, the B/E would be sent for consideration of the same FAG which had re-assessed the subject B/E previously.
- ii. The self-assessed B/E is facilitated post which the importer seeks an amendment that may impact the assessment. In such case, the B/E would be sent to the any of the FAG for assessment by the Customs Automated System.
- iii. The self-assessment made by the importer is questioned by the FAG and after due process, the assessment is changed. In this case the importer may either accept the new assessment or seek an assessment order. In both situations, if the importer subsequently seeks an amendment impacting the assessment, the B/E would be sent for consideration of the same FAG which had re-assessed the subject B/E previously.

(b) **Scenario 2: Where the re-assessment is requested before OOC but would not impact the assessment.**

This scenario covers situations like requests for amendments like change in details of invoice based on the documentary evidence, short shipments, change in BL/AWB or fulfilment of conditionalities decided by assessment such as Bond conditions etc. These amendments may continue to be approved by PAG.

Scenario 3: Where the re-assessment is requested after OOC has been given under Section 47 of the Customs Act, 1962.

This scenario covers situations where re-assessment with or without amendment is to be carried out for any reason after OOC has been given. The same shall continue to be done by PAG.

- (ii) The reassessment being done by Customs officer arising out of various reasons is presently done by the PAG. This practice may continue.

2.6. Certificate of Origin:

- (i) Board has received feedback that there is need for clarity with respect to requirement of submission of original hard copy of a Certificate of Origin (COO) issued under various Free Trade Agreements. As seen, para 4 of Circular No.42/2019-Customs, dated 29.11.2019 states *“the field offices must ensure that no physical copy of any supporting document is submitted and every relevant document is submitted only electronically via e-sanchit either by the beneficiary or by the Participating Government Agency”*. Likewise, para 3.1 of Circular No.32/2020-Customs, dated 06.07.2020 states: *“(i) The document verification by Customs officers at Assessment and Customs Compliance Verification (CCV) stages would normally be based on the documents uploaded in the e-Sanchit, not requiring physical submission of documents. However, if in any exceptional situation the physical submission of documents is required by Customs, for defacement or validation, such submission would be made only at the TSKs.*
- (ii) Documents requiring verification during examination for validation with goods would continue to be done during examination, as at present.*
- (iii) One or more TSKs may be set up for the convenience of the trade.*
- (iv) Suitable procedures are to be devised for handling & safe keeping of the documents produced at TSKs. Ideally these documents should also be kept in electronic form.”*

For uniformity, Board hereby instructs all field formations to adhere to directions in Circular No.32/2020-Customs, dated 06.07.2020, which requires submission of original hard copy of a COO. This approach is in line with the Operational Certification Procedures for the various Trade Agreements notified in terms of section 5 of the Customs Tariff Act, 1975.

2.7. Grievance Redressal:

- (i) In addition to other functions, Turant Suvidha Kendra (TSK) at the Port of Import would act as Facilitation Helpdesk for any grievance related to clearances of the B/E filed in the port. The list of the TSKs and their email and telephone/ contact details are available at <https://www.cbic.gov.in/htdocs->

[cbec/enquiry-points](#) and may be kindly referred to. TSKs may also set up suitable online communication channels for quick redressal of grievances.

- (ii) The Principal Commissioner/Commissioner at the Port of Import may also designate a nodal officer not below the level of Additional/Joint Commissioner who may serve as a single point interface for the escalation of the grievances in such port. The details of the nodal officer and his/her contact details would be made available through Public Notice and in CBIC website for escalation of any issues including the B/Es in the FA requiring urgent attention. The Principal Commissioner/Commissioner at the Port of Import may further make other necessary internal arrangements for co-ordination at the appropriate levels for early resolution.

3. In regard to the establishment of NACs and FAGs for Faceless Assessment, certain inadvertent errors have crept in the Annexure I & II to Circular No.40/2020-Customs, dated 04.09.2020. Further, certain ambiguities have been expressed by field formations in regard to both column 4 and 5 of the Annexure I of this Circular. Accordingly, the Annexures I & II of said Circular have been suitably revised as per attachments to this Circular. Further, Board clarifies the doubts relating to the said Annexures I and II, as follows:

- (i) Certain inadvertent errors in column 5 of the Annexure I have been rectified. *To illustrate, under column 4 (iv) of phase IV beginning from 01.10.2020, Group 2G includes Hyderabad while the same was missed under the corresponding entry in column 5(e).* This has been rectified.
- (ii) Column 4 of Annexure I lists the clusters selected for FA B/E. *To illustrate, w.e.f. 01.10.2020, Bills of Entry pertaining to group 2K are being assessed in the FAG cluster consisting of Ahmedabad, Mumbai-II and Tiruchirappalli (Prev.).* Further, column 5 of Annexure I mentions the Appraising Groups which have been subsumed in FAs for that particular Zone(s). Thus, column 5 of Annexure I is to read as a mere clarification/amplification in respect of column
4. The idea was to present the FAGs under a Zone at a glance.
- (iii) FAGs are to be set up under the Zones figuring in column 3 of Annexure II only. *To illustrate, w.e.f. 31.10.2020, while FAG for Group 5 is enabled pan India, this FAG will be functional only in the 10 Zones mentioned in the column 3 of Annexure II.* The Zonal Principal Chief Commissioner/Chief Commissioner may, of course, decide to include officers from different Customs stations within the Zone in the FAG.
- (iv) Further, based on the feedback from the formations, it is decided to
 - a) merge Group 1Z existing in Kolkata Zone with other groups and

- b) create a new appraising Group 3A for chapter 71 to deal with Gems and Jewellery. While NAC (Textiles) would continue to supervise the functioning of Group 3A, the FAGs have been set up only in Ahmedabad, Chennai, Delhi, Delhi (Prev.), Kolkata and Mumbai-III Zones.

4. Board expects that the aforementioned measures relating to streamlining the attendance of B/E during holidays, raising of queries, ordering First Check, re-assessment and submission of COO would certainly contribute to a reduction in the time taken for assessment and clearance of goods. It is expected that these measures would be strictly applied by all NACs and all FAGs.

5. Any difficulties faced or doubts arising in the implementation of this Circular may please be brought to the notice of Board.

Yours faithfully,



(Ananth Rathakrishnan)

Deputy Secretary (Customs)



Annexure I (Revised annexure I of Circular No.40/2020-Customs dt.04.09.2020)

Implementation Phases for All India Roll-Out of Faceless Assessment

Phase	Roll-Out Date	% Coverage of All India Bills of Entry	Faceless Assessment Clusters	Zones and Faceless Assessment Coverage
(1)	(2)	(3)	(4)	(5)
I	05.06.2020	14 %	5 & 5A - Bengaluru & Chennai	(a) Bengaluru – 5, 5A (b) Chennai – 5, 5A
II	03.08.2020	21%	(i) 3,5,5A,5B – Bengaluru, Chennai & Delhi (i i) Mumbai I,II,III – 2A	(a) 3, 5, 5A, 5B – Bengaluru (b) 3, 5, 5A, 5B - Chennai (c) 3, 5, 5A, 5B – Delhi (d) 2A - Mumbai I,II, III
III	15.09.2020	50 %	(i) 5,5A,5B - Ahmedabad, Bengaluru, Chennai, Delhi, Mumbai I, II & III, Visakhapatnam (i i) 4 - Ahmedabad, Bengaluru, Bhubaneshwar, Chennai, Delhi, Visakhapatnam (i i i) 3 – Bengaluru, Chennai & Delhi, Delhi (Prev.), Kolkata, Thiruvananthapuram, Tiruchirappalli (Prev.), Patna (Prev.), Guwahati (i v) 2G – Ahmedabad, Bengaluru, Bhopal, Chennai, Delhi, Meerut and Nagpur, Pune (v) 2A – Mumbai I, II, III, Chennai and Hyderabad	(a) 2A,5, 5A, 5B - Mumbai I, II, III (b) 2A – Hyderabad (c) 2G, 4, 5, 5A, 5B – Ahmedabad (d) 2G, 3, 4, 5, 5A, 5B – Bengaluru (e) 2G, 2A 3, 4, 5, 5A, 5B – Chennai (f) 2G, 3, 4, 5, 5A, 5B – Delhi (g) 2G – Bhopal, Meerut, Nagpur, Pune (h) 3 – Delhi (Prev.), Kolkata, Patna (Prev.), Guwahati, Thiruvananthapuram, Tiruchirappalli (Prev.) (i) 4 – Bhubaneshwar (j) 4,5, 5A, 5B – Visakhapatnam
IV	01.10.2020	86.0%	(i) 5,5A,5B – Ahmedabad, Bengaluru, Bhopal, Bhubaneshwar, Chennai, Delhi, Guwahati, Hyderabad, Kolkata, Delhi (Prev.), Meerut, Mumbai I, II & III, Nagpur, Patna (Prev.), Pune, Thiruvananthapuram, Tiruchirappalli (Prev.), Visakhapatnam (i i) 4 – Ahmedabad, Bengaluru, Bhubaneshwar, Bhopal, Chennai, Delhi, Delhi (Prev.), Kolkata, Meerut,	(a) 1,2A, 2G, 2K, 3,3A, 4, 5, 5A, 5B, 6 – Mumbai -II (b) 1, 2G, 2A, 3,3A, 4, 5, 5A, 5B, 6 - Chennai (c) 1A, 2A, 2G, 3, 3A,4, 5, 5A, 5B, – Mumbai-I (d) 2A, 2G, 3,3A, 4, 5, 5A, 5B – Mumbai-III (e) 2A,2G, 4, 5, 5A, 5B – Hyderabad (c) 1A, 2A, 2G, 2K, 3,3A, 4, 5, 5A, 5B – Ahmedabad

				<p>(d) 1A, 2G, 3, 3A, 4, 5, 5A, 5B – Bengaluru</p> <p>(f) 1, 2A, 2G, 3, 3A, 4, 5, 5A, 5B,</p>
--	--	--	--	---



Phase	Roll-Out Date	% Coverage of All India Bills of Entry	Faceless Assessment Clusters	Zones and Faceless Assessment Coverage
(1)	(2)	(3)	(4)	(5)
			<p>Mumbai I, II,III, Nagpur, Pune, Visakhapatnam, Hyderabad</p> <p>(iii) 3,3A – Ahmedabad, Bengaluru, Chennai & Delhi, Delhi (Prev.), Guwahati, Kolkata, Mumbai I, II & III, Patna (Prev.), Thiruvananthapuram, Tiruchirappalli (Prev.),</p> <p>(iv) 2G – Ahmedabad, Bengaluru, Bhopal, Chennai, Delhi, Hyderabad, Meerut, Mumbai I, II & III, Nagpur, Pune, Thiruvananthapuram, Tiruchirappalli (Prev.)</p> <p>(v) 2A – Ahmedabad, Chennai, Delhi, Hyderabad and Mumbai I, II, III.</p> <p>(vi) 1A – Ahmedabad, Bhubaneswar, Mumbai-I, Visakhapatnam.</p> <p>(vii) 1,6 – Chennai, Delhi, Kolkata, Mumbai-II, Visakhapatnam.</p> <p>(viii) 2K – Ahmedabad, Mumbai-II, Tiruchirappalli (Prev.)</p>	<p>6 – Delhi (g) 2G, 4, 5, 5A, 5B – Meerut, Nagpur, Bhopal, Pune (h) 1, 3, 3A, 4, 5, 5A, 5B, 6 – Kolkata (i) 3, 3A, 4, 5, 5A, 5B – Delhi (Prev.) (j) 2G, 3,3A, 5, 5A, 5B – Thiruvananthapuram. (k) 1A, 4, 5, 5A, 5B, 6 – Visakhapatnam (l) 5, 5A, 5B, 4, 1A – Bhubaneswar (m) 3,3A, 5, 5A, 5B – Patna (Prev.), Guwahati (n) 2G, 2K, 3,3A, 5, 5A, 5B – Tiruchirappalli (Prev.).</p>
V	31.10.2020	100%	<p>(i) 5,5A,5B – Ahmedabad, Bengaluru, Bhopal, Bhubaneswar, Chennai, Delhi, Delhi (Prev.), Guwahati, Hyderabad, Kolkata, Meerut, Mumbai I, II & III, Nagpur, Pune, Thiruvananthapuram, Tiruchirappalli (Prev.), Patna (Prev.), Visakhapatnam</p> <p>(i i) 4 – Ahmedabad, Bengaluru, Bhubaneswar, Bhopal, Chennai, Delhi, Delhi (Prev.), Kolkata, Meerut,</p>	<p>(a) 1, 1A, 2,2A, 2B, 2C, 2D, 2E, 2F, 2G, 2H, 2I, 2J, 2K, 3,3A, 4, 5, 5A, 5B, 6 – Mumbai II (b) 1,1A, 2, 2A, 2B, 2C, 2D, 2E, 2F, 2G, 2H, 2I, 2J, 2K, 3,3A, 4, 5, 5A, 5B, 6 - Chennai (c) 1,1A,2, 2A, 2B, 2C, 2D, 2E, 2F, 2G, 2H, 2I, 2J, 2K, 3,3A, 4, 5, 5A, 5B, 6 – Mumbai-I (d) 1, 1A, 2,2A, 2B, 2C, 2D, 2E, 2F, 2G, 2H, 2I, 2J, 2K, 3,3A, 4, 5, 5A, 5B, 6 – Mumbai -III</p>

				(e) 1, 1A, 2, 2A, 2B, 2C, 2D, 2E, 2F, 2G, 2H, 2I, 2J, 2K, 3, 3A, 4,
--	--	--	--	---



Phase	Roll-Out Date	% Coverage of All India Bills of Entry	Faceless Assessment Clusters	Zones and Faceless Assessment Coverage
(1)	(2)	(3)	(4)	(5)
			<p>Mumbai, I,II,III, Nagpur, Pune, Visakhapatnam, Hyderabad, Patna (Prev.), Thiruvananthapuram, Tiruchirappalli (Prev.), Guwahati</p> <p>(iii) 3,3A – Ahmedabad, Bengaluru, Bhopal, Bhubaneshwar, Chennai, Delhi, Delhi (Prev.), Guwahati, Hyderabad, Kolkata, Meerut, Mumbai I,II &III, Nagpur, Patna (Prev.), Pune, Thiruvananthapuram, Tiruchirappalli (Prev.), Visakhapatnam</p> <p>(iv) 2G – Ahmedabad, Bengaluru, Bhopal, Bhubaneshwar, Chennai, Delhi, Delhi (Prev.), Guwahati, Hyderabad, Kolkata, Meerut, Mumbai I, II & III, Nagpur, Patna (Prev.), Pune, Thiruvananthapuram, Tiruchirappalli (Prev.), Visakhapatnam</p> <p>(v) 2A – Ahmedabad, Bengaluru, Bhopal, Bhubaneshwar, Chennai, Delhi, Delhi (Prev.), Guwahati, Hyderabad, Kolkata, Meerut, Mumbai I, II, III, Nagpur, Patna (Prev.), Pune, Thiruvananthapuram, Tiruchirappalli (Prev.), Visakhapatnam</p> <p>(vi) 1A – Ahmedabad, Bengaluru, Bhopal, Bhubaneshwar, Chennai, Delhi, Delhi (Prev.), Guwahati, Hyderabad, Kolkata, Meerut, Mumbai I, Mumbai II & III, Nagpur, Patna (Prev.), Pune, Thiruvananthapuram, Tiruchirappalli (Prev.),</p>	<p>5, 5A, 5B, 6– Hyderabad (f) 1, 1A, 2, 2A, 2B, 2C, 2D, 2E, 2F, 2G, 2H, 2I, 2J, 2K, 3, 3A, 4, 5, 5A, 5B, 6 - Ahmedabad (g) 1, 1A, 2, 2A, 2B, 2C, 2D, 2E, 2F, 2G, 2H, 2I, 2J, 2K, 3, 3A, 4, 5, 5A, 5B, 6 – Bengaluru (h) 1, 1A, 2, 2A, 2B, 2C, 2D, 2E, 2F, 2G, 2H, 2I, 2J, 2K, 3, 3A, 4, 5, 5A, 5B, 6 – Delhi (i) 1, 1A, 2, 2A, 2B, 2C, 2D, 2E, 2F, 2G, 2H, 2I, 2J, 2K, 3, 3A, 4, 5, 5A, 5B, 6 – Meerut, Nagpur, Bhopal, Pune (j) 1, 1A, 2, 2A, 2B, 2C, 2D, 2E, 2F, 2G, 2H, 2I, 2J, 2K, 3, 3A, 4, 5, 5A, 5B, 6- Kolkata (k) 1, 1A, 2, 2A, 2B, 2C, 2D, 2E, 2F, 2G, 2H, 2I, 2J, 2K, 3, 3A, 4, 5, 5A, 5B, 6- Delhi (Prev.) (l) 1, 1A, 2, 2A, 2B, 2C, 2D, 2E, 2F, 2G, 2H, 2I, 2J, 2K, 3, 3A, 4, 5, 5A, 5B, 6- Thiruvananthapuram, Tiruchirappalli (Prev.) (m) 1, 1A, 2, 2A, 2B, 2C, 2D, 2E, 2F, 2G, 2H, 2I, 2J, 2K, 3, 3A, 4, 5, 5A, 5B, 6 – Visakhapatnam (n) 1, 1A, 2, 2A, 2B, 2C, 2D, 2E, 2F, 2G, 2H, 2I, 2J, 2K, 3, 3A, 4, 5, 5A, 5B, 6- Bhubaneshwar (o) 1, 1A, 2, 2A, 2B, 2C, 2D, 2E, 2F, 2G, 2H, 2I, 2J, 2K, 3, 3A, 4, 5, 5A, 5B, 6 – Patna (Prev.), Guwahati</p>

	Roll-Out Date	% Coverage of All India Bills of Entry	Faceless Assessment Clusters	Zones and Faceless Assessment Coverage
(1)	(2)	(3)	(4)	(5)
			<p>Visakhapatnam</p> <p>(vii) 1,6 – Ahmedabad, Bengaluru, Bhopal, Bhubaneswar, Chennai, Delhi, Delhi (Prev.), Guwahati, Hyderabad, Kolkata, Meerut, Mumbai I, Mumbai II & III, Nagpur, Patna (Prev.), Pune, Thiruvananthapuram, Tiruchirappalli (Prev.), Visakhapatnam</p> <p>(viii) 2K – Ahmedabad, Bengaluru, Bhopal, Bhubaneswar, Chennai, Delhi, Delhi (Prev.), Guwahati, Hyderabad, Kolkata, Meerut, Mumbai I, Mumbai II & III, Nagpur, Patna (Prev.), Pune, Thiruvananthapuram, Tiruchirappalli (Prev.), Visakhapatnam</p> <p>(ix) 2,2A,2B,2C,2D, 2E, 2F,2H, 2I, 2J - Ahmedabad, Bengaluru, Bhopal, Bhubaneswar, Chennai, Delhi, Delhi (Prev.), Guwahati, Hyderabad, Kolkata, Meerut, Mumbai I, II & III, Nagpur, Patna (Prev.), Pune, Thiruvananthapuram, Tiruchirappalli (Prev.), Visakhapatnam</p>	
31st Oct 2020: All India – All Zones - All Imports under Faceless Assessment #				

Excluding Land Customs Stations/Diamond Bourses

Note : Zones and Faceless Assessment Groups in bold in columns 4 and 5 and are newly added as on the roll-out dates in column 2.

Annexure II

(Revised annexure II of Circular No.40/2020-Customs dt.04.09.2020)

National Assessment Centres

National Assessment Centre	Faceless Assessment Groups (Chapters covered by Customs Tariff Act, 1975)	Nodal Commissioners & FAG from Zones	Conveners (Pr.CC/CC of the Zone)
(1)	(2)	(3)	(4)
Primary Products	1 (1-26)	1. Bengaluru 2. Bhubaneswar 3. Chennai 4. Kolkata 5. Tiruchirappalli (Prev.) 6. Thiruvananthapuram 7. Vishakhapatnam	Kolkata
		1. Ahmedabad 2. Delhi 3. Delhi(Prev.) 4. Guwahati 5. Mumbai II 6. Mumbai III 7. Patna (Prev.)	Guwahati
Mineral Products	1A (27)	1. Ahmedabad 2. Delhi 3. Mumbai I 4. Mumbai II 5. Mumbai III 6. Pune	Ahmedabad
		1. Bengaluru 2. Bhubaneswar 3. Chennai 4. Kolkata 5. Tiruchirappalli (Prev) 6. Visakhapatnam	Bhubaneswar
Chemicals I	2,2A,2B,2C,2D,2E and 2F (28-38)	1. Ahmedabad. 2. Delhi 3. Delhi (Prev.) 4. Meerut 5. Mumbai II 6. Mumbai III	Mumbai II
		1. Chennai 2. Hyderabad 3. Kolkata 4. Mumbai I 5. Thiruvananthapuram 6. Visakhapatnam	Visakhapatnam

National Assessment Centre	Faceless Assessment Groups (Chapters covered by Customs Tariff Act, 1975)	Nodal Commissioners & FAG from Zones	Conveners (Pr.CC/CC of the Zone)
Chemicals 2	2G (39)	1. Chennai 2. Hyderabad 3. Mumbai I 4. Mumbai II 5. Mumbai III 6. Visakhapatnam 7. Thiruvananthapuram	Mumbai II
		1. Ahmedabad 2. Bhopal 3. Delhi 4. Delhi (Prev.) 5. Kolkata 6. Meerut 7. Patna (Prev.)	Bhopal
Chemicals 3	2H,2I,2J,2K (40-49)	1. Bengaluru 2. Bhopal 3. Chennai 4. Kolkata 5. Nagpur 6. Tiruchirappalli (Prev.) 7. Thiruvananthapuram 8. Visakhapatnam	Chennai
		1. Ahmedabad 2. Delhi 3. Delhi (Prev.) 4. Meerut 5. Mumbai II 6. Mumbai III 7. Mumbai I 8. Patna (Prev.) 9. Pune	Patna (Prev.)
Textile Products	3,3A^ (50-71)	1. Ahmedabad ^ 2. Bengaluru 3. Delhi ^ 4. Delhi(Prev.) ^ 5. Kolkata ^ 6. Patna (Prev.)	Bengaluru
		1. Chennai ^ 2. Mumbai I 3. Mumbai II 4. Mumbai III ^ 5. Tiruchirappalli (Prev.) 6. Thiruvananthapuram	Tiruchirappalli (Prev.)
Metal Products	4 (72-83)	1. Ahmedabad 2. Delhi 3. Delhi(Prev.) 4. Guwahati 5. Meerut 6. Mumbai I	Delhi (Prev.)

National Assessment Centre	Faceless Assessment Groups (Chapters covered by Customs Tariff Act, 1975)	Nodal Commissioners & FAG from Zones	Conveners (Pr.CC/CC of the Zone)
		7. Mumbai II 8. Mumbai III 9. Kolkata	
		1. Bengaluru 2. Bhopal 3. Chennai 4. Hyderabad 5. Nagpur 6. Pune 7. Vishakhapatnam 8. Thiruvananthapuram	Nagpur
Mechanical Machineries	5 (84)	1. Ahmedabad 2. Delhi 3. Delhi(Prev.) 4. Mumbai II 5. Mumbai III	Mumbai III
		1. Bengaluru 2. Chennai 3. Hyderabad 4. Kolkata 5. Thiruvananthapuram	Hyderabad
Electric Machineries	5A (85)	1. Delhi 2. Ahmedabad. 3. Mumbai I 4. Mumbai II 5. Mumbai III	Delhi
		1. Bengaluru 2. Chennai 3. Hyderabad 4. Kolkata 5. Thiruvananthapuram	Meerut
Automobiles and Instruments	5B (86-92)	1. Bengaluru 2. Chennai 3. Hyderabad 4. Kolkata 5. Thiruvananthapuram	Chennai
		1. Ahmedabad 2. Delhi 3. Delhi(Prev.) 4. Mumbai II 5. Mumbai III	Pune
Misc. products/Project Imports	6 (93-98)	1. Ahmedabad. 2. Kolkata 3. Mumbai I 4. Mumbai II 5. Mumbai III 6. Hyderabad	Mumbai I
		1. Bengaluru 2. Chennai	Thiruvananthapuram

National Assessment Centre	Faceless Assessment Groups (Chapters covered by Customs Tariff Act, 1975)	Nodal Commissioners & FAG from Zones	Conveners (Pr.CC/CC of the Zone)
		3. Delhi (Prev.) 4. Delhi 5. Thiruvananthapuram 6. Visakhapatnam	

^ Group 3A - Limited to the zones indicated.



Import Policy for Second Hand Goods:

2.31 Second Hand Goods

Sl.No.	Categories of Second-Hand Goods	Import Policy	Conditions, if any
I. Second Hand Capital Goods			
I(a)	i. Desktop Computers; ii. Refurbished/re-conditioned spares of re-furbished parts of Personal Computers/ Laptops; iii. Air Conditioners; iv. Diesel generating sets	Restricted	Importable against Authorisation
I(b)	All electronics and IT Goods notified under the Electronics and IT Goods (Requirements of Compulsory Registration) Order, 2012 as amended from time to time	Restricted	(i) Importable against an authorization subject to conditions laid down under Electronics and IT Goods (Requirements of Compulsory Registration) Order, 2012 as amended from time to time. (ii) Import of unregistered/non-compliant notified products as in CRO, 2012 as amended from time to time is "Prohibited"
I(c)	Refurbished / re-conditioned spares of Capital Goods	Free	Subject to production of Chartered Engineer certificate to the effect that such spares have at least 80% residual life of original spare
I(d)	All other second-hand capital goods {other than (a) (b) & (c) above}	Free	
II.	Second Hand Goods other than capital goods	Restricted	Importable against Authorisation
III.	Second Hand Goods imported for the purpose of repair/refurbishing / re-conditioning or re-engineering	Free	Subject to condition that waste generated during the repair / refurbishing of imported items is treated as per domestic Laws/ Rules/ Orders/ Regulations/ technical specifications/ Environmental / safety and health norms and the imported item is re-exported back as per the Customs Notification.

To be published in the Gazette of India Extraordinary Part-II, Section-3, Sub-Section (II)

Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Foreign Trade

Notification No. 41 /2015-2020
New Delhi, Dated: 15th October, 2020

Subject: Amendment in import policy of items under ITC HS Codes 84151010 and 84151090 of Chapter 84 of ITC (HS), 2017, Schedule - I (Import Policy).

S.O.(E): In exercise of powers conferred by Section 3 of FT (D&R) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2015-2020, as amended from time to time, the Central Government hereby amends the Import Policy of items under ITC HS Code 84151010 and 84151090 of Chapter 84 of ITC (HS), 2017, Schedule - I (Import Policy).

ITC HS Code	Item Description	Present Policy	Revised Policy	Revised Policy Condition
84151010	Split System	Free	Prohibited	Only import of Air Conditioners with refrigerants is 'Prohibited'
84151090	Other	Free	Prohibited	Only import of Air Conditioners with refrigerants is 'Prohibited'

3. **Effect of the Notification:** Import Policy of Air Conditioners with refrigerants under HS codes 84151010 and 84151090 is amended from 'Free' to 'Prohibited'.

This issues with the approval of Minister of Commerce & Industry.

(Amif Yadav)
Director General of Foreign Trade & Ex- officio Addl Secretary to the Government of India

(File No. 01/89/180/23/AM-20/PC-2[A]/E-23395)

To be published in the Gazette of India Extraordinary Part-II, Section-3, Sub-Section (II)

Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Foreign Trade

Notification No. 19/2015-2020
New Delhi, Dated: 15th July, 2020

Subject: Amendment in import policy and policy conditions of items under Chapter 84 of ITC (HS), 2017, Schedule - I (Import Policy).

S.O. (E): In exercise of powers conferred by Section 3 of FT (D&R) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2015-2020, as amended from time to time, the Central Government hereby amends the import policy and import policy conditions of items under Chapter 84 of ITC (HS), 2017, Schedule - I (Import Policy).

Exim Code	Item Description	Present Policy	Revised Policy	Present Policy Condition	Revised Policy Condition
8432 8020	Rotary tiller	Free	Restricted	-	Subject to Policy Condition 3 of this chapter
8432 9090	Other	Free	Restricted	-	Subject to Policy Condition 3 of this Chapter

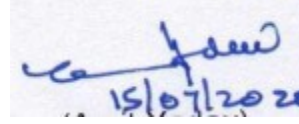
2. A new Policy Condition No. 3 is being added in Chapter 84 of ITC (HS), 2017, Schedule - I (Import Policy) as follows:

3. Import Policy for Power Tillers and its components:

- Under HS code 8432 8020, Import is 'Free' for all items except Power Tillers as defined in IS: 13539-2018.
- Under HS code 8432 9090, Import is 'Free' for all items except for Engine, Transmission, Chassis and Rotavator forming parts of Power Tillers as defined in IS: 13539-2018.
- Definition of Power Tillers as per IS:13539-2018: Power Tiller is an agricultural machinery used for soil preparation having a single axle, in which the direction of travel and its control during field operation is performed by the operator. It is self-powered, self-propelled, and can pull cultivator, harrow, plough, various seeder, harvester and such other suitable attachments. The equipment may be walk behind or riding attachment type and should be capable of being coupled to a trailer that can be used for transportation of goods of not less than 1 ton capacity. The maximum speed of the power tiller when coupled to a trailer shall not exceed 22 kmph. The minimum rated horse power output of the power tiller engine shall not be less than 8 bhp (Brake Horse Power).

Effect of the Notification: Import Policy of Power Tillers and its components is amended from 'Free' to 'Restricted'.

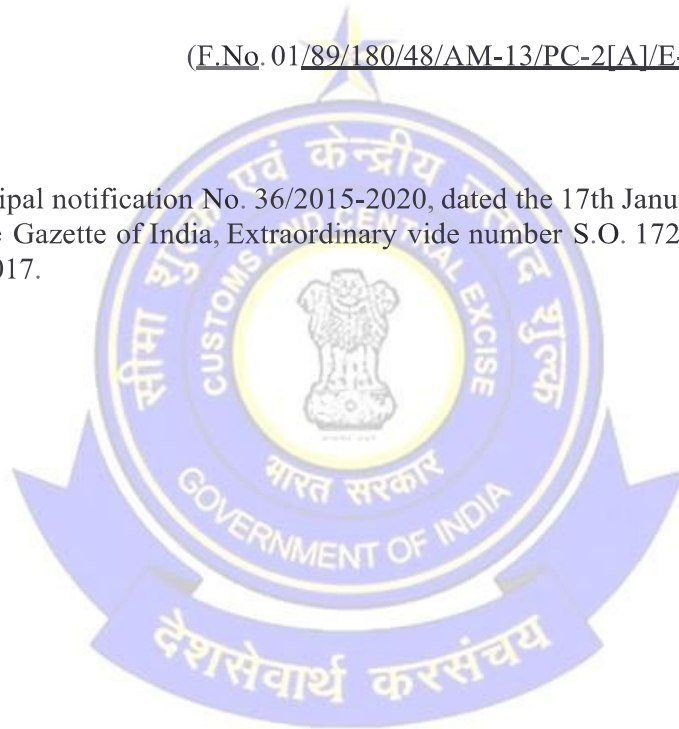
This is issued with the approval of Minister of Commerce & Industry.



(Amit Yadav)
Director General of Foreign Trade &
Ex- officio Addl. Secretary to the Government of India

(F.No. 01/89/180/48/AM-13/PC-2[A]/E-5928)

Note: The principal notification No. 36/2015-2020, dated the 17th January, 2017 was published in the Gazette of India, Extraordinary vide number S.O. 172(E), dated the 17th January, 2017.



F. No. 401/48/2022- Cus-
III
Government of India
Ministry of Finance, Department of
Revenue, (Central Board of Indirect Taxes
& Customs)



Room No. 229A, North Block, New Delhi
Dated: 22.10.2024

To

All Principal Chief Commissioners/Chief Commissioners of
Customs/Customs (Preventive)/Customs & Central Taxes.
All Principal Commissioners/Commissioners of Customs/Customs
(Preventive).
All Pr. Directors General/Director Generals under CBIC.

**Subject: Issuance of Equipment Type Approval (ETA) for License- Exempt
Wireless Equipment Devices.**

Madam/Sir,

Reference is invited to Office Memorandum of WPC Wing, Department of Telecommunications (DoT), Ministry of Communications issued vide R-11017/01/2018-PP(part-1) dated 09-09-2024 in regard to issuance of Equipment Type Approval (ETA) for License-Exempt Wireless Equipment Devices as a Ease of Doing Business in the telecom sector.

2.1 Vide above OM, it is conveyed that all the applications of Equipment Type Approval (ETA) for wireless equipment devices, which have been license-exempt through various Gazette notifications issued from time to time, shall be granted to the applicant on a self-declaration basis.

2.2 To avail this facility, it is stated that, the applicants are required to submit the applications on the SARAL Sanchar portal (<https://saralsanchar.gov.in>), with all requisite documents and fees. Upon successful submission of the application, the applicants can download the ETA certificates from the portal.

3. It has also been clarified in the said OM that these ETAs shall be granted for ensuring compliance with RF regulation. Therefore, ETA holders must obtain No Objection Certificate or other clearances (if applicable) from the Directorate General of Foreign Trade (DGFT) before importing the equipment. It is the sole responsibility of the ETA holders to ensure compliance with all import regulations and requirements stipulated by the DGFT.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY PART II,
SECTION 3, SUB- SECTION (i)]

GOVERNMENT OF INDIA MINISTRY OF FINANCE (DEPARTMENT OF REVENUE)

Notification No. 21/2025-Customs (ADD)

New Delhi, the 26th June, 2025

G.S.R. --- (E).- Whereas in the matter of “Plastic Processing Machines” (hereinafter referred to as the subject goods) falling under tariff items 8477 10 00 or 8477 90 00 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from China PR and Taiwan (hereinafter referred to as the subject countries), and imported into India, the designated authority in its final findings vide notification No. 06/09/2024-DGTR, dated the 27th March, 2025, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 27th March, 2025, read with corrigendum dated 26th June, 2025, has, inter alia come to the conclusion that—

- i. the subject goods have been exported to India from the subject countries at dumped prices;
- ii. the domestic industry has suffered material injury on account of dumped imports from subject countries;
- iii. the material injury has been caused to the domestic industry by the dumped imports of subject goods from the subject countries,

and has recommended imposition of an anti-dumping duty on the imports of subject goods, originating in, or exported from the subject countries and imported into India, in order to remove injury to the domestic industry.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes

on the subject goods, the description of which is specified in column (3) of the Table below, falling under tariff items of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, an anti-dumping duty calculated at the rate as specified in the corresponding entry in column (7) of the said Table, namely:-

Table

S N o.	Tariff Items	Descriptio n of the goods	Country of origin	Country of export	Produ cer	Duty as % of CIF value
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	8477 10 00 or 8477 90 00	Plastic Proces sing Machin ery	China PR	Any country includ ing China PR	Dongguan Fu Chun Shin Plastic Machinery Manufacture Co., Ltd. and Fu Chun Shin (Ningbo) Machinery Manufacture Co., Ltd	48 %
2.	-do-	-do-	China PR	Any country includ ing China PR	Chen Hsong Machinery Co Ltd, Chen Hsong Sales & Marketing (Shenzhen) Co., Ltd, Chen Hsong Machinery (Ningbo) Co., Ltd., Chen Hsong Machinery (Shenzhen) Co., Ltd, Foshan Shunde Chen De Precision Machinery Co., Ltd., Foshan Shunde Chen De Plastics Machinery Co., Ltd	27 %
3.	-do-	-do-	China PR	Any country including China PR	Yizumi Precision Molding Technology Co., Ltd., Yizumi High Speed Packaging Technology Co., Ltd, Yizumi Precision Machinery (HK)Co., Limited, Yizumi Precision Machinery(Suzhou) Co., Ltd	35%
4.	-do-	-do-	China PR	Any country including China PR	Husky Injection Molding Systems Shanghai Ltd	0%
5.	-do-	-do-	China PR	Any country including	Any producer other than producers mentioned atS No. 1,2,3 and 4above	63%

				China PR		
6.	-do-	-do-	Any country other than China PR and Taiwan	China PR	Any producer	63%
7.	-do-	-do-	Taiwan	Any country including Taiwan	Chen Hsong Machinery Taiwan Co., Ltd.	39%
8.	-do-	-do-	Taiwan	Any country including Taiwan	Huarong Plastic Machinery Co., Ltd	0%
9.	-do-	-do-	Taiwan	Any country including Taiwan	Any producer other than producers mentioned at S No. 7 and 8 above	53%
10.	-do-	-do-	Any country other than China PR and Taiwan	Taiwan	Any producer	53%

Note 1: The product under consideration in the present investigation is Plastic Processing Machines (PPM) or Injection Moulding Machines, also known as injection presser, used for processing and moulding of plastic materials.

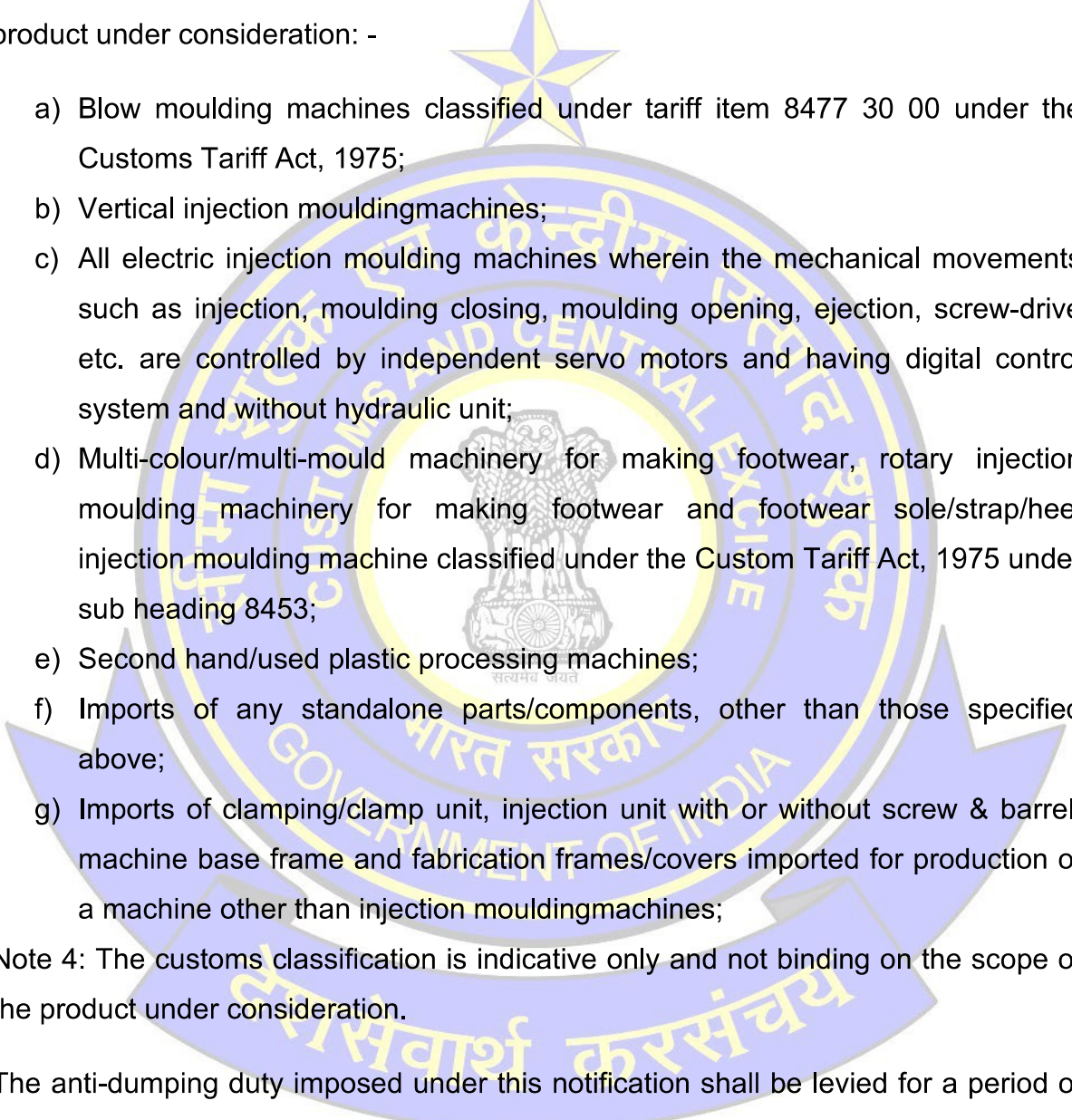
Note 2 : The scope of the product under consideration includes all kinds of plastic processing or injection moulding machines, having a clamping force not less than 40 tonnes and not more than 1500 tonnes. The scope of the product under consideration includes machines in fully assembled, semi knocked down (SKD), complete knocked down form (CKD), or a combination of SKD & CKD. The scope is further clarified below –

- a) A plastic processing machine in semi knocked down stage shall mean a plastic processing machine which is not fully assembled but is transacted as a plastic processing machine with parts or sub-assemblies not fitted together and the machine is not ready to use. A semi knockdown machine shall also imply sub- assemblies namely clamping/clamp unit, injection unit with or without screw & barrel, machine base frame and fabrication frames/covers

imported for injection moulding machine.

- b) A plastic processing machine in completely knocked down stage shall mean a plastic processing machine in its incomplete or unfinished form, has the essential character of the complete machine when put together, and contains all components required for assembling the machines.

Note 3 : The following products are specifically excluded from the scope of the product under consideration: -

- 
- a) Blow moulding machines classified under tariff item 8477 30 00 under the Customs Tariff Act, 1975;
- b) Vertical injection moulding machines;
- c) All electric injection moulding machines wherein the mechanical movements such as injection, moulding closing, moulding opening, ejection, screw-drive etc. are controlled by independent servo motors and having digital control system and without hydraulic unit;
- d) Multi-colour/multi-mould machinery for making footwear, rotary injection moulding machinery for making footwear and footwear sole/strap/heel injection moulding machine classified under the Custom Tariff Act, 1975 under sub heading 8453;
- e) Second hand/used plastic processing machines;
- f) Imports of any standalone parts/components, other than those specified above;
- g) Imports of clamping/clamp unit, injection unit with or without screw & barrel, machine base frame and fabrication frames/covers imported for production of a machine other than injection moulding machines;

Note 4: The customs classification is indicative only and not binding on the scope of the product under consideration.

The anti-dumping duty imposed under this notification shall be levied for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette, and shall be payable in Indian currency.

Explanation. – For the purposes of this notification,

- a) rate of exchange applicable for the purposes of calculation of such anti-

dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Act.

- b) "CIF value" means assessable value as determined under section 14 of the Customs Act, 1962 (52 of 1962).



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

New Delhi, the 27th June, 2025

Notification No. 05/2025-Customs (CVD)

G.S.R. 424(E).— Whereas in the matter of 'Digital Offset Printing Plates' (hereinafter referred to as the subject goods) falling under sub-heading/tariff items 8442 50, 3701 30 00, 3704 00 90, 3705 00 00, 7606 11 90, 7606 91 90 and 7606 92 90 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from China PR and Taiwan (hereinafter referred to as the subject countries), and imported into India, the designated authority in its final findings, vide notification No. 06/25/2023-DGTR, dated the 28th March, 2025, read with corrigendum dated 12th June, 2025 and 26th June, 2025 published in the Gazette of India, Extraordinary, Part I, Section 1, has inter-alia come to the conclusion that—

- i. the subject goods have been exported to India from the subject countries at subsidized prices;
- ii. there is threat of material injury to the domestic industry on account of subject imports from subject countries;
- iii. the threat of material injury has been caused by the subsidized imports of subject goods from the subject countries,

and has recommended imposition of countervailing duty on the imports of subject goods, originating in, or exported from the subject countries and imported into India.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (6) of section 9 of the Customs Tariff Act read with rules 20 and 22 of the Customs Tariff (Identification, Assessment and Collection of Countervailing Duty on Subsidized Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under sub-heading/tariff items of the First Schedule to the Customs

Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, a countervailing duty at the rate equal to the amount as specified in the corresponding entry in column (7), in the currency as specified in the corresponding entry in column (9) and as per unit of measurement as specified in the corresponding entry in column (8), of the said Table, namely:-

TABLE

S. No.	Sub-heading/Tariff item	Description of Goods	Country of Origin	Country of Export	Producer	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	8442 50, 3701 3000, 3704 0090, 3705 0000, 7606 1190, 7606 9190, 7606 92 90	Digital Offset Printing Plates*	China PR	Any country including China PR	Lucky Huaguang Graphics Co. Ltd.	0.74	SQM	USD
2.	-do-	-do-	China PR	Any country including China PR	Kodak China Graphic Communications Co. Ltd.	NIL	SQM	USD
3.	-do-	-do-	China PR	Any country including China PR	Fujifilm Printing Plate (China) Co. Ltd.	0.38	SQM	USD
4.	-do-	-do-	China PR	Any country including China PR	Anhui Strong State New Materials Co. Ltd.	0.58	SQM	USD
5.	-do-	-do-	China PR	Any country including China PR	Huangshan Jinruitai Technology.	0.43	SQM	USD

6.	-do-	-do-	China PR	Any country including China PR	Chongqing Huafeng Di Jet Printing Material Co., Ltd.	0.63	SQM	USD
7.	-do-	-do-	China PR	Any country including China PR	Any producer other than producers specified at S. No. (1) to (6) above	1.16	SQM	USD
8.	-do-	-do-	Any other country	China PR	Any producer other than producers specified at S. No. (1) to (6) above	1.16	SQM	USD
9.	-do-	-do-	Taiwan	Any country including Taiwan, excluding ChinaPR	Any producer	0.21	SQM	USD
10.	-do-	-do-	Any country including Taiwan, excluding ChinaPR	Taiwan	Any producer	0.21	SQM	USD

*Excluding waterless CtP Plates used for printing on specialized materials such as credit card, security card etc., and not on paper.

Note 1: For serial numbers 1, 3, 7 and 8 above, the amount of countervailing duty to be imposed is equivalent to the difference between the quantum of countervailing duty mentioned in column (7) and anti-dumping duty payable, if any (i.e., CVD=Duty mentioned in column (7) above minus ADD, if any) under Notification No. 28/2024- Customs (ADD) dated 26.12.2024.

Note 2: For serial numbers 2 and 4 above, the amount of countervailing duty to be imposed would be the countervailing duty mentioned in column (7) minus antidumping duty payable, if any under Notification No. 28/2024- Customs (ADD) dated 26.12.2024. (i.e. CVD= Duty in column (7) above minus ADD, if any). As the

differential amount is negative or zero, no countervailing duty shall be collected in such cases.

Note 3 : For serial numbers 5 and 6, since the sum of countervailing duty and anti-dumping duty exceed the injury margin, therefore, the quantum of countervailing duty to be imposed would be equivalent to the difference between the quantum of injury margin and anti-dumping duty mentioned in column (7) (at S. No. 6 residual category of Notification No. 28/2024-Customs (ADD) dated 26.12.2024). Accordingly, for producer at serial number 5 the differential duty of

0.01 USD/SQM, and for producer at serial no. 6 the differential duty of 0.31 USD/SQM would be payable as countervailing duty.

Note 4 : For serial numbers 9 and 10, the quantum of countervailing duty to be imposed is in addition to the anti-dumping duty payable as the recommended subsidy margin and anti-dumping duty are less than the injury margin. (i.e. CVD = Duty mentioned in column (7) above)

2. The countervailing duty imposed under this notification shall be levied for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette, and shall be payable in Indian currency.

Explanation. – For the purposes of this notification, rate of exchange applicable for the purposes of calculation of such countervailing duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Act.