1. Attention of all Members of Trade and Custom House Brokers is invited to CBEC Circular No.26/2013 dated 19.07.2013 regarding compliance of Standard UQC. It is reiterated that the instructions contained in the said circular dated 19.07.2013 should be strictly complied with.

2. In this regard, it may be seen that the Customs Tariff Act, 1975 prescribes only a single Unit Quantity Code (UQC) against each Tariff Item, and it is mandatory that the same is properly declared by importers/exporters/Customs Brokers in the Bills of Entry/Shipping Bills. All officers and staff should ensure that only the correct and prescribed Standard UQC as per the Customs Tariff Act, 1975 is mentioned in Bills of Entry/Shipping Bills.

3. It should also be ensured that the description contained in Bill of Entry is comprehensive and indicates all relevant parameters like make, model, grade, quality, specifications, brand name etc., so as to significantly improve EDI data quality and combat the menace of mis-declaration of description and under valuation.

4. However it is seen that certain difficulties are being faced both by the Trade as well as Officers during implementation of the UQC norms in the following areas:

i. MRP Based assessments,

ii. Where the statutory UQC is at complete variance with established standard trade practices and is unreasonable/illogical to implement.

5. The following instructions are issued in order to ameliorate genuine difficulties.

i. In respect of non-RMS facilitated bills of entry, the Group AC/DCs are empowered to waive the prescribed UQC, wherever there is non-compatibility such as at Para (4) above and waiver needs to be given.

ii. In case of RMS facilitated Bills of Entry, wherever the prescribed UQC needs to be waived for reasons as above, the concerned ACs/DCs (Docks) are empowered to do so.

iii. In case of RMS facilitated Bills of Entry, where the UQC has to be changed the Docks officers shall have no option but to send back such Bills of Entry to the assessment group. In these cases the Trade/Customs Brokers are required to correctly declare the UQC at the first instance itself, along with the complete description of the goods including make, model, grade, brand name etc. so that such instances may not recur and clearances may not be delayed.

(SEEMA JERE BISHT)
COMMISSIONER OF CUSTOMS (IMPORTS)
Copy to:
1. The Chief Commissioner of Customs, JNCH, Mumbai-II
2. The Commissioner of Customs (Export), JNCH.
3. The Commissioner of Customs (Appeals), JNCH.
4. All Additional/Joint Commissioners of Customs (Import), JNCH
5. All Deputy/Assistant Commissioners of Customs (Import), JNCH
6. DC(EDI) for uploading in Website of JNCH.
7. All the Trade Associations.
8. President of BCHAA.
9. CHS Section – For display on Notice Board.
10. Office Copy.