

**OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT),
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
TAL ✦ URAN, DIST ✦ RAIGAD, MAHARASHTRA ✦ 400 707.**

F.No.S/22-Gen-280/2009 AM(I)

Date: 16.12.2009

STANDING ORDER ✦ NO. 61 /2009

✦✦✦✦✦✦✦✦✦✦ Attention of all the officers is invited to the assessment practice followed at Jawaharlal Nehru Custom House, Nhava Sheva, while loading the declared value of the imported goods or revising the declared classification (including the details of the notification, if any).

2. ✦✦✦✦✦✦✦✦✦ In cases, where the importer contests the proposed assessment (valuation or classification or both) in writing, the Assessing Officer shall issue a detailed Order-in-Assessment, after following the due process to comply with the principles of natural justice. ✦ The importer may contest such Orders-in-assessment by filing an appeal before the Appellate Authority.

3. ✦✦✦✦✦✦✦✦✦ Further, in certain other cases, before loading the declared value or revising the classification, the concerned Assessing Officer, by issuing a query, seek the opinion of the importer on the issue. ✦ In case, the importer accepts the proposed loading of the value or change in the classification, the Assessing Officer completes the assessment after carrying on such revision of value or classification or both, as the case may be. ✦ In such situation, Assessment Order is not being issued, as the importer accepted the proposal of the department.

4. ✦✦✦✦✦✦✦✦✦ Of late, several instances have come to the notice of the Department that even if the original assessment was not disputed in writing, at the time of assessment of a bill of entry, some importers are filing appeal against the assessments made on the bill of entry. ✦ In absence of any Assessment Order the Appellate Authority, in such cases, finds it difficult to take any decision on the issue. ✦ He usually directs the lower authority for a report on the issue or remands the matter which puts additional burden on the working of the Group. ✦ The concerned Group has to revisit the whole issue again for filing a report to the Appellate Authority or reconsider the assessment, afresh, after

giving adequate opportunity to the importer. The old records, which may not be readily accessible would add to the delay. In fact, in some cases, it becomes extremely difficult to submit a detailed report to the Appellate Authority in time, as the relevant dockets would have been transferred to MCD.

5. This unwarranted practice adopted by some members of the trade is greatly inconveniencing the Department. The Trade is also being affected as the normal function of the Group is hindered.

6. In order to obviate such difficulties, it has been decided that the importers shall, henceforth, seek a speaking order (Order-in-Assessment or Order-in-Original) when they do not accept the proposed revision of the value or classification or both. This would help the Department in analyzing the issue, which is then fresh. Further, it would enable the concerned Assessing Officer to pass an appropriate Order-in-Original.

6(i) In cases the importer accepts the proposed revision of the value, classification (including the details of a notification, if any) or both, the importer should be insisted to confirm the same on their Letter head, under the signature of their authorized signatory/proprietor/partner. The assessing Officer should incorporate the details of such letter (Reference no. and date) along with the fact that the importer accepted the proposed revision, as departmental comments in the EDI- Bill of Entry (in the system).

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**(A. K. DAS)
COMMISSIONER OF CUSTOMS (IMPORT),
JNCH, NHAVA SHEVA.**

To,

All the concerned officers.

Copy to :-

1. The Chief Commissioner of Customs, JNCH, Sheva.
2. The Commissioner of Customs (Import/Export/Appeals), JNCH, Sheva.
3. Guard file.