

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

F.No.

SVC/29/2010

JNCH
Date: 20-08-2010

STANDING ORDER NO. 45/2010

Subject: Creation of Valuation Research and Analysis Wing (VRAW)-reg.

Attention of all officers is invited that a separate Section Valuation Research and Analysis Wing (VRAW) has been set up in the Office of Commissioner of Customs (Import), Jawahar Custom House, Nhava Sheva with an objective to improve the valuation practice adapted by assessment Groups through analysis of valuation data and improving data quality. The following functions are prescribed to be performed by this newly created Section for improving the valuation practice adapted by the assessment Groups.

- (i) To monitor valuation trend in respect of sensitive commodities in co-ordination with Appraising Groups.
- (ii) To help Directorate General of Valuation (DGOV) in reviewing and updating of sensitive commodities list.
- (iii) To identify commodities where detailed study of valuation pattern is needed and forwarding it to Directorate of Valuation for analysis.
- (iv) To analyze valuation trend of identified commodities and suggesting the corrective measures and monitoring the impact of corrective measures.
- (v) To study price structure, marketing pattern in respect of identified commodities which are prone to undervaluation.

(vi) To monitor valuation practice of various commodities and bring to the notice of groups and Commissioner of Customs about emerging pricing pattern and suggest corrective measures.

(vii) To study and suggest remedies for loopholes in valuation practice among different appraising groups of Custom House.

(viii) To supplement and co-ordinate the efforts of appraising groups wherever necessary.

(ix) Review of NIDB outliers on weekly basis and monitoring the follow-up action by Appraising Groups.

(x) To maintain liaison with Directorate General of Valuation and SVC of other Custom Houses to ensure good valuation practice.

(xi) To suggest improvement in data quality of goods to ensure proper valuation of the goods.

(xii) To co-ordinate with intelligence agencies like SIIB & CIU for investigation wherever required to ascertain correct transaction value.

Valuation Research and Analysis Wing (VRAW) will be headed by a Deputy/Assistant Commissioner of Customs and will be assisted by one Appraiser, one Examiner and one Senior Tax Assistant/Tax Assistant. All the sections are directed to co-operate with VRAW and provide any information/data to VRAW whenever asked. This shall also be applicable to imports under various Export Promotion Schemes.

This issues with the approval of Chief Commissioner of Customs, Zone-II, JNCH.

Sd/-

(MALA
SRIVASTAVA)

Commissioner of
Customs (Import)
JNCH, Nhava Sheva

Copy to:-

1. The Chief Commissioner of Customs, Mumbai Customs, Zone-I.
2. The Chief Commissioner of Customs, Mumbai Customs, Zone-II.
3. The Chief Commissioner of Customs, Mumbai Customs, Zone-III
4. The Commissioner of Customs (Export), Jawahar Custom House, Mumbai Zone-II
5. All Additional Commissioner of Customs (Import), JNCH, Nhava Sheva.
6. All Additional Commissioner of Customs (Export), JNCH, Nhava Sheva.
7. All Deputy/Assistant Commissioner of Customs (Import), JNCH, Nhava Sheva.
8. All Deputy/Assistant Commissioner of Customs (Export), JNCH, Nhava Sheva.