STANDING ORDER NO. 83/2010

It may be noted that there are several notifications in which the Anti Dumping Duty (ADD) is leviable on the basis of combination of Supplier’s name, Manufacturer’s name, Country of origin etc., in addition to notifications wherein different rate of Anti-Dumping Duty is applicable on the basis of the manufacturer of imported goods. In the absence of specific provision to capture the data relating to the manufacturer’s name, the same does not get reflected/captured in the EDI system, although the same is available in the dockets pertaining to Bill of Entry.

2. Central Receipt Audit (CRA) has pointed out that while auditing the Bill of Entry in EDI system in the absence of data pertaining to the manufacturer, they are not in a position to verify whether ADD has been rightly applied or not. Accordingly, it has been suggested that the details in respect of manufacturer may be recorded in the examination report.

3. It has also been pointed out by CRA that in many cases of manual payment of ADD, the information pertaining to challan number, date and amount are not available in the EDI system though in certain Bills of Entries, the same were found in the examination report.

4. The issues pertaining to verification of correct levy and payment of Anti-Dumping Duty as pointed out by audit have been analyzed. It is noticed that in the import of certain goods, the ADD leviable is dependent on the name of manufacturer in addition to the other conditions like Supplier’s name, Country of Origin etc. At present, the data pertaining to the same is not being captured in the system in the absence of provisions for the same in the EDI system. Hence, it is instructed that henceforth whenever the examination order given by the assessing group or Compulsory Compliance Requirements (CCR) appearing in the system call for verification of applicability of Anti-Dumping Duty, the name of the manufacturer shall be recorded in the Examination report by the Shed/Dock officials. In cases wherein ADD is paid manually by Challan, the details pertaining to challan number, date and amount shall invariably be entered in the examination report by the Shed/Dock officials.

5. The said instructions should be followed scrupulously.

Sd/-

(MALA SRIVASTAVA)
COMMISSIONER OF CUSTOMS, (IMPORT)
J.N.C.H; ZONE-II

Copy to:
1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH.
2. The Commissioner of Customs, (Export), J.N.C.H.
3. All ADC/Jt. Commissioners of Customs, (Import), J.N.C.H.
4. All Dy./Asstt. Commissioner of Customs (Import), J.N.C.H.
6. Notice Board.
7. File copy.