

**OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT),**

**JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA, DIST:- RAIGAD**

**F.No.S/26-Misc-2665/08-09 VA**

**Date : 03.12.2008**

**PUBLIC NOTICE No. 84 /2008**

**(Referred / amended vide P.N.No. [84/2009](#), [102/2010](#))**

Attention of all Importers, Custom House Agents and the members of the Trade is invited to the [Boards Circular No.4/2008-Cus](#) dtd.12.02.2008 (F.No.467/34/2006-Cus.V) regarding the valuation of the imported second hand (old and used) machinery.

2. For the purpose of determination of value of the old and used second hand machinery / capital goods, the importer or his authorized agent shall submit a certificate issued by an independent Chartered Engineer or any equivalent in the country of supply. The certificate should indicate, interalia :

- (i) Price of new machinery as in the year of its manufacture;
- (ii) Current CIF value of new machinery if purchased now;
- (iii) Year of the manufacture of machinery;
- (iv) Sale price of the supplier;
- (v) Present condition of machinery;
- (vi) Nature of reconditioning of repairs carried out, if any, and the cost (including the dismantling cost, if any) thereof; and
- (vii) Expected life span (Residuary life).

3. In the absence of the above mentioned load port certificate, the importer or his authorized agent shall submit such certificate, interalia, indicating the above mentioned details from any of the following Chartered Engineers / Inspection and Certification Agencies. It may be noted that the following approved Chartered Engineers / Inspection and Certification Agencies

are among those recognized by the Ministry of Commerce and enlisted in the Appendix 5 of the Handbook of Procedures 2004-09.

(i) Bureau Veritas

Marwah Centre, 6<sup>th</sup> floor, Krishna Marwah Marg,

Opp.Ansa Indl.Estate, Off.Saki Vihar Road,

Andheri (East), Mumbai-072.

Tel.No.022-66956300, 66956387

Fax : 0222- 66956308

E-mail : [www.bureauveritas.com](http://www.bureauveritas.com)

(iii) Indian Register Quality Systems

52-A, Adi Shankaracharya Marg,

Opp.Powai lake, Mumbai 400 072

Tel : 022- 30519400, 22154128/64

Fax : 022 -25703011 / 22154250

E-mail : [irqs@irclass.org](mailto:irqs@irclass.org)

(v) Moody International (India) Pvt.Ltd.

32/33, Gautam Complex, Sector-11, CBD

Belapur, Navi Mumbai 400 614

Tel : 022-27580044 / Fax : 27580033

e-mail : [k.parkar@moodyint.com](mailto:k.parkar@moodyint.com)

(vii) Best Mulyakan Consultants Ltd.

307-A, BEST Commercial Complex

Opp.Andheri Rly Station (W),

Mumbai-400 058

Tel : 022-26285662 / Fax : 26702917

E-mail : [mulyakan@vsnl.com](mailto:mulyakan@vsnl.com)

(ii) Det Norske Veritas

201-D, Poonam Chambers, A wing,

Dr.Annie Besant Road, Worli,

Mumbai 400 018

Tel : 66606639/40/41 ; Fax : 022-66606642

E-mail : [www.dnv.in](http://www.dnv.in)

(iv) TUV India Pvt.Ltd.

801, Raheja Plaza I,

LBS Marg, Ghatkopar (W)

Mumbai-400 086

Tel : 66477000 / Fax : 66477009

E-mail : [Mumbai@tuv-nord.com](mailto:Mumbai@tuv-nord.com)

(vi) SGS India Pvt.Ltd.

4B, Adi Shankaracharya Marg, Powai Road,

Vikhroli (W), Mumbai-083.

Tel : 25798421 29 , 25782413

fax : 25782412, E-Mail : [k-devadas@sgs.com](mailto:k-devadas@sgs.com)

4. Such certificate from the Chartered Engineer, invoice and any other relevant documents and the NIDB data indicating the values of similar goods would be examined by the Assessing Officers and decide whether the declared value can be accepted as transaction value or the declared value merits to be rejected in terms of Rule 12 of the Customs Valuation (Determination of value of Imported goods) Rules, 2007 (CVR 2007) and re-determine the value, in terms of said CVR 2007.

5. The contents of the Public Notice shall be brought to the notice of all the concerned.

**(SANJEEV BEHARI)**

COMMISSIONER OF CUSTOMS (IMPORT)

JNCH, NHAVA SHEVA

To

1. All the Trade Associations
2. The Bombay Custom House Agents Association

Copy to :

1. The Chief Commissioner of Customs, JNCH, Nhava Sheva.
2. The Commissioner of Customs Import/Export, JNCH, Sheva.
3. All the ADC/JC/DC/AC, JNCH, Nhava Sheva.