



OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL)
JAWAHARLAL NEHRU CUSTOM HOUSE
CENTRAL INTELLIGENCE UNIT
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F.No. SG/MISC-132/2019-20/CIU/JNCH

Dated: 22.08.2019

PUBLIC NOTICE NO. 72 /2019

Sub: Incomplete description and misclassification in automobile parts and accessories -reg.

Attention of the Importers, Exporters, General Trade, Custom Brokers and all other stakeholders in the jurisdiction of JNCH, Nhava Sheva is invited to the above mentioned subject.

2. It has been noticed that importers importing motor vehicle parts are misclassifying the automobile parts under wrong CTH and item description is not proper. It has been found from the description/technical name mentioned in the bill of entry that the actual item and its nature is not forthcoming. During one such examination, the item declared in the bill of entry and item found during examination is as follows:

Sr. No.	CTH declared	Item Description	Proper CTH	Description of goods found
1	90292090	CLUSTER ASM-INST	87089900	INSTRUMENT CLUSTER ASSEMBLY
2	90328910	MODULE ASM SUN RUF	87089900	SUN ROOF FOR MOTOR VEHICLE
3	85371000	CONTROL ASM-M/TRANS	87084000	GEAR ASSEMBLY PART OF CAR
4	84149090	FAN ASM-ENG CLR	87089100	FAN FOR RADIATOR
5	84138190	CYLINDER ASM-BRK MAS	87083000	CYLINDER ASSEMBLY FOR BRAKES
6	40169390	RETRACTOR ASM-F/SEAT BELT	87082100	SEAT BELT FOR AUTOMOBILES

3. It has been noticed that due to improper description, there is difficulty in assessment and examination and it increases the dwell time. **Hence, all Importers are directed to mention proper description of item, they can mention technical name, part No. etc. in brackets.**

4. It has also been noticed that automobile parts are declared under CTH 40, 83, 84, 85, 90 under general items where there is no specific CTH for these items as motor vehicle parts, which can be solely used in automobiles. These goods are specifically meant for use as automobile parts and accessories, CTH 8708 specifically covers "Parts and accessories of motor vehicles of headings Nos. 87.01 to 87.05". These items, therefore, appropriately merit classification under 8708.

Sd/-
(SANJAY MAHENDRU)
COMMISSIONER OF CUSTOMS (G),
JNCH

Copy to:-

1. The Chief Commissioner of Customs, Mumbai Zone-II.
2. All the Commissioners of Customs, Mumbai Zone-II.
3. All Addl/Jt. Commissioners of Customs, Mumbai Zone-II.
4. All Deputy/Asstt. Commissioners of Customs, Mumbai Zone-II.
5. The DC/EDI for Uploading on the JNCH website.