

मुख्य सीमाशुल्क आयुक्त कार्यालय, मुंबई अंचल-II
OFFICE OF THE CHIEF COMMISSIONER OF CUSTOMS, MUMBAI ZONE-II,

जवाहरलाल नेहरू सीमाशुल्क भवन, JAWAHARLAL NEHRU CUSTOM HOUSE,

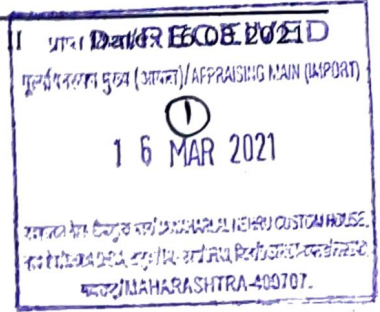
पोस्ट: शेवा, ता.-उरण, जिला-रायगड, महाराष्ट्र। POST: SHEVA, TAL. URAN, DIST. RAIGAD, MAHARASHTRA-400707.

दूरभाष / Tel No.: 022- 27244736; फ़ैक्स/ Fax: 022-27243242

F. No. S/V-30-Misc-196/2018-19/CCO M-II (F Cell) Pt I

To,
The Pr. Commissioner/ Commissioner of Customs,
NS-General, NS-I, NS-II, NS-III, NS-Audit & NS-V,
JNCH, Nhava Sheva.

Sir,



Subject: Alert Circular No. 04/2021; Misclassification of goods declared as Mi Smart Speakers -reg.

Please find enclosed Alert Circular No. 04/2021 dated 05.03.2021 issued vide F.No. CHE/463/C-II/TBA-191/2020-Audit by the Commissioner of Customs, Custom House, Rajaji Salai, Chennai on the above mentioned subject.

I have been directed to forward the said alert for information & further necessary action please.

Yours faithfully,

Ratna 16/3/21

(M. Ratna Kumar)

Joint Commissioner of Customs (In-situ)

Encl: As above.

Copy to:-

- (1) The Dy. / Asst. Commissioner of Customs, Appg. Main (I), JNCH,
- (2) The Dy. / Asst. Commissioner of Customs, Appg. Main (X), JNCH,
- (3) The Dy. / Asst. Commissioner of Customs, Preventive (General), JNCH,
- (4) The Dy. / Asst. Commissioner of Customs, Audit (Admin), JNCH.

AD (AM)
17/3

F- rule

दूरभाष/Telephone: 044-2525 4220

Email: chennaicus-audit@gov.in

प्राप्त किया/ RECEIVED

क्रम संख्या/ Sr. No.

12 MAR 2021

अपर आयुक्त, सीमाशुल्क, सी.सी.ओ.
Additional Commissioner of Customs, C.C.O.



भारतसरकार

GOVERNMENT OF INDIA

वित्तमंत्रालय, राजस्वविभाग

MINISTRY OF FINANCE, DEPARTMENT OF REVENUE

आयुक्तसीमाशुल्ककार्यालय (चेन्नै-लेखापरीक्षा)

OFFICE OF THE COMMISSIONER OF CUSTOMS (AUDIT) CHENNAI

सीमाशुल्कभवन, नं.60, राजाजीसालै, चेन्नै-600001.

CUSTOM HOUSE, NO.60, RAJAJI SALAI, CHENNAI - 600001.

O/o CCC MZ II	
12 MAR 2021	
Imp 1	(15)
Imp 3	
Imp 5	Audit 4
Exp 2	Appeal
Gen	ADC CCO

cc in meeting
SPS
Adet/CCO

F.No.CHE/463/C-II/TBA-191/2020-AUDIT

दिनांक/Dated: 05.03.2021

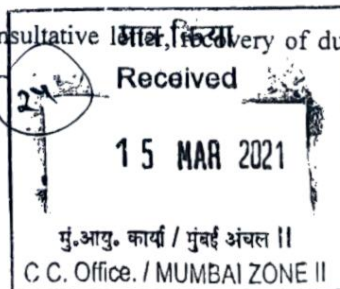
ALERT CIRCULAR NO. 04 /2021

Sub: Misclassification of goods declared as Mi Smart Speakers - reg.

During post clearance audit of the Bills of Entry pertaining to the importer M/s Xiaomi Technology India Private Limited, it was noticed that the imported items self-declared as "Mi Smart Speaker", have been classified under CTH 85176290 and paid BCD @10% by availing benefit under Sl. No. 20 of Notification No. 57/2017 - Customs.

2. It is seen from the Customs Tariff Act, 1975 that the heading 8517 adopted by the importer covers "Telephone sets, including telephones for cellular networks or other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network)...". The goods imported self-declared as "Mi Smart Speakers", are a type of Loudspeakers and do not perform the functions of reception and transmission of voice, images or other data. Hence, the goods are appropriately classifiable under CTH 85182900 attracting BCD@ 15%. Heading 8518 covers "...Loudspeakers, whether or not mounted in their enclosures; Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; ...".

3. Subsequent to issue of Audit Consultative ~~Letter~~ ^{मात्र किया} every of duty with interest has been made from the said importer.



4. It is felt that there is likelihood that similar kind of imports may be taking place at other ports also. It is suggested that the issue may be legally examined and if found appropriate, suitable action may be initiated to protect revenue. Quantum of detections/ recovery of revenue on account of the above issue, if any, may please be informed, to this office.

N. Padmasri

5-3-2024
(एन.पदमश्री)

(N. PADMASRI)

आयुक्तसीमाशुल्क

COMMISSIONER OF CUSTOMS

To

1. The Commissioner of Customs (Audit), Zone-I, Zone-II, JNCH, Mumbai/Delhi.
2. The Principal Commissioner/Commissioner of Customs (Imports/Exports/Preventive/Air Cargo/General), Chennai Customs Zone.

Copy submitted to:

1. The DG, Audit, New Delhi.
2. The Chief Commissioner of Customs, Chennai Zone
3. The ADG, RMCC, DGARM, Mumbai.