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F. No. S/20-02/2011/Appg(G)

Dated : 10/01/2013

**PUBLIC NOTICE No.01/2013
DATED 10/01/2013**

Attention of Importers/Exporters/CHAs is invited to Public Notice No.22/2011 dated 16/08/2011 issued by this Commissionerate regarding implementation of Self-Assessment in Customs.

2. It has been brought to the notice that some importers are importing Acrylic Sheets and their off cuts with a description that are very generic such as 'Acrylic sheets and their off cuts'. However, no grade of the raw material of the acrylic sheets is generally being declared. Some of them were found to be declared as 'stock lot'.

3. Further, off cuts of acrylic sheets are being imported without declaring the actual sizes and in some cases, it is observed that the declaration is like 'width up to 4 feet' and 'width up to 3 feet'. These sheets having width up to 3 feet cannot be termed as off cuts without specifying the specific length.

4. Acrylic Sheet is a material with unique physical properties and performance characteristics. Acrylic sheets are generally traded in size of 6 feet X 4 feet, 8 feet X 4 feet, 4 feet X3 feet and Off Cut sizes. Off cut sizes are, therefore, below the lowest standard size i.e. 4 feet X 3 feet (sheets having length and breadth less than 4 feet and 3 feet respectively). Thickness of this these acrylic sheets generally varies from 1 mm to 50 mm and these are available in clear, opal white, translucent, transparent and opaque colours.

5. Raw material used in the manufacturing of acrylic sheets and their off cuts is acrylic resin and catalyst. There are several types of acrylic resin depending upon various physical and chemical properties of these resins. Price range of acrylic resin is Rs.55/- to Rs.598/- per Kg. depending on the grade and specifications.

6. Hence, all the importers/CHAs are required to declare correct description with actual grade of the goods imported in the Bill of Entry. The grade declared on the import document should tally with the goods on physical examination. In case any variation is found during examination, it would be treated as a case of 'misdeclaration of description' of goods and violation of provisions of the Customs Act, 1962 and necessary action would be initiated under the provisions of the Customs Act, 1962.

7. As per Para 2 of the Board Circular No.17/2011-Customs dated 08/04/2011, the importer or exporter at the time of self-assessment will ensure that he declares the correct classification, applicable rate of duty, value, benefit of exemption notifications claimed, if any, in respect of the imported/export goods while presenting Bill of Entry or Shipping Bill. This is important for valuation of imported goods since Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 provides that the transaction value can be rejected on the ground of non-declaration of parameters such as brand, grade, specifications etc. The same applies to imports/exports which are other than self assessed.

8. The declaration of the correct description with complete specifications in Bills of Entry would also facilitate the collection, comparison and analysis of trade statistics (Additional Note No. 3 to Customs and Central Excise Tariff Acts).

9. In order to avoid any inconvenience at later stage, all the importers/exporters/CHAs are requested to take utmost care as explained above prior to filing Bill of Entry.


(NAVNEET GOEL)
COMMISSIONER