



कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा,
सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370 421
OFFICE OF THE PRINCIPAL
COMMISSIONER OF CUSTOMS:
CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370 421.
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F. No. VIII/48-53/PN-4/AG/Mundra/2015-16

Dated: 12.04.2019

PUBLIC NOTICE No. 1/2019-20

Subject: Guidelines for Assessment and Examination of Goods on weightment basis under the provision of the Customs Act, 1962 - regarding.

Attention of the Importers, Custom Brokers, General Trade and all other stake holders is invited Public Notice No. 09/2015 dated 26.03.2015 and Public Notice No. 41/2015 dated 03.12.2015 issued by this Commissionerate on above subject matter.

Representations have been received regarding difficulties faced in respect of value limit of Rs.25,000/- as mentioned in Para 1 of Public Notice No.41/2015 dated 03.12.2015 in circumstances where import consignment of multiple containers are involved. They have highlighted as to how the value limit of Rs.25,000/- when applied to import consignment having multiple containers get reduced to abysmally low value. After analysis of these representations thoroughly, it has been decided that there is a need to omit this limit of Rs.25,000/-.

Accordingly, after considering the representation of the trade and the practice followed in other Commissionerates, the following practice will be followed in this Commissionerate in respect of all kind of cargos liable for physical weightment except marble blocks/slabs or any other restricted goods which shall be dealt with in accordance with the law.

Sr. No.	Deviation	Action to be taken
1.	Variation up to 1% in weight.	To be ignored.
2.	Deviation of ascertained weight than the declared weight in the range of 1% to 5% only.	No adjudication to be done but the value component of the excess goods will be included in the assessable value and appropriate duties will be recovered accordingly. For the purpose of recovery of duty for excess weight, these Bills of Entry need not to be sent to Group Assessing Officer for quantity amendment and differential duty payment in EDI system. The differential duty in respect of these cases shall be manually paid with Cashier of Custom House, Mundra and same will be noted in department comments of Bill of Entry by the officer granting Out of Charge. The duty realized in such Bills of Entry shall also be maintained in Register to keep record of all such cases.

3.	Variation is more than 5% of the declared weight.	Value to be loaded initiation adjudication process as per the applicable provisions of Law.
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The difficulties faced, if any, in this regard may be brought to the notice of the undersigned.

(Sanjay Kumar Agarwal)
Principal Commissioner of Customs

1. The Chief Commissioner of Customs, Gujarat Zone, Ahmedabad.
2. The Chief Commissioner of CGST & Central Excise, Zone Ahmedabad.
3. The Commissioner of CGST & Central Excise, Gandhidham
4. All the Additional Commissioners of Customs, CH Mundra.
5. All the Deputy/Assistant Commissioner of Customs, CH Mundra.
6. Mundra/Kandla Custom Brokers Association.
7. Container Freight Station Association, Mundra.
8. Mundra Shipping Agent Association.
9. M/s.- MICT Terminal.
10. M/s.- All Adani Terminal.
11. All Trade Associations.
12. Notice Board/Website.
13. The EDI Section, for uploading on "Commissionerate' Website.