

OFFICE OF THE COMMISSIONER OF CUSTOMS (NS –I,III&V)
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Dated 25.08.2016

PUBLIC NOTICE NO. 114 /2016

Sub: - Regarding non levy of Anti Dumping Duty while filing online Bills of Entry- reg.

Attention of all the Importers, Customs Brokers and the member of the Trade is invited to 'Self-Assessment' provision in the Customs Act which has been implemented w.e.f. 08.04.2011 vide Finance Act, 2011 by making suitable amendments to Sections 17,18,46 and 50 of the Customs Act, 1962. Self-Assessment, inter alia, enjoins the importers to correctly declare value, classification, description of goods, exemption notifications etc. and self assess the duty thereon, if any. Further, it is categorically mentioned in the 'Self-Assessment Manual' that importers could face penal action on account of wrong Self-Assessment made with intent to evade duty or avoid compliance of conditions of notifications, Foreign Trade Policy or any other provision under the Customs Act, 1962 or the Allied Acts.

2. However, during the course of examination of the goods, post clearance audit and regular audit, it has been noticed that in many cases the importers/CHAs are not fulfilling their aforesaid obligation, in as much as the applicable Anti Dumping Duty have not been found to be paid in specific cases of import of Methyl Acetoacetate, Pentaerythritol, Morpholine, Acetone, Hexamine and some of the Rubber Chemicals.

3. Therefore, it is emphasized that it is the responsibility of the importer/CHA to inter alia make correct declaration regarding leviability of Anti Dumping Duty in the Bills of Entry filed under self assessment procedure. Failure to do so, on detection, would attract severe penal action as deemed appropriate under the Customs Act, 1962.

4. Further, any difficulty faced by the trade/field formation in implementation of the above directions may be brought to the notice of the undersigned immediately.

Sd/-

(SHRAWAN KUMAR)
COMMISSIONER OF CUSTOMS, NS- III

Copy to:

- 1. The Pr. Chief Commissioner of Customs, Mumbai Zone-II**
- 2. The Pr. Commissioner/All the Commissioner of Customs, Mumbai Zone-II**
- 3. All Addl. /Joint Commissioner of Customs, Mumbai Zone-II**
- 4. All Deputy/Asst. Commissioner of Customs Mumbai Zone-II**
- 5. The DC/EDI for uploading on the JNCH Website**