



सीमा शुल्कप्रधान आयुक्त का कार्यालय (एन एस- I)
OFFICE OF THE PR. COMMISSIONER OF CUSTOMS (NS - I).
मूल्यनिरूपण मुख्य (आयात) APPRAISING MAIN (IMPORT),
जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा, ता .उरण,
JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA- SHEVA, TAL-
URAN,
जिला रायगड/ RAIGAD-400707, महाराष्ट्र MAHARASHTRA
(e-mail:appraisingmain.jnchimp@gmail.com; Telephone No.022-27244979)

Date: 20-01-2023

Public Notice No. 05/2023

DIN No. 20230178NW000000A306

Subject: Customs (Assistance in Value Declaration of Identified Imported Goods) Rules, 2023(CAVR, 2023) -reg.

Attention of all importers, Exporters, Custom Brokers, Trade and other Stakeholders is invited to the Circular No. 01/2023-Customs (N.T.) dated 11.01.2023 issued by CBIC, M/O Finance in respect of Customs (Assistance in Value Declaration of Identified Imported Goods) Rules, 2023 (hereinafter referred to as "Rules").

Kind attention is invited to the second proviso to sub-section (1) of section 14 of the Customs Act, 1962 introduced vide Finance Act, 2022, wherein, it lists out certain matters which may be provided for in the Rules.

2. The said amendment is a measure to address the issue of undervaluation in imports and it provides Board to specify the additional obligations of the importer in respect of a class of imported goods whose value is not being declared correctly, the criteria of selection of such goods, and the checks in respect of such goods.

3. After necessary feedback, information to and feedback from public and stakeholders, the Notification No. 03/2023 dated 11th January 2023 has been issued notifying the Customs (Assistance in Value Declaration of Identified Imported Goods) Rules, 2023 (hereafter referred as CAVR, 2023).

4. The provisions of CAVR, 2023 are self-contained, and may be read. The aspects in these rules include -

(a) the processes to be followed before the Board may specify a class of imported goods (as identified goods), for which there is a reason to believe that the value may not be declared truthfully or accurately but below it.

(b) the procedures for an importer of identified goods, once the relevant class of goods have been specified as identified goods by the Board. These include declaring certain aspects while filing the Bill of Entry. Further, if required by the Customs Automated System, such importer shall also fulfil the specified additional obligations, and specified checks shall be performed so as to enable and assist the importer to demonstrate the truthfulness and accuracy of the declared value.

(c) the specification that where the proper officer still has reasonable doubt about the truth or accuracy of the value declared in relation to the identified goods, the further proceedings shall be taken in accordance with rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (CVR, 2007) only.

5. The CAVR, 2023 can be applied only by following the processes referred in the rules. The rules provide guidance to both, the person making the reference to the Board, as well as in the undertaking of detailed examination.

6. The written reference must have to be made to the Board. The electronic application is already under development by the Directorate General of Valuation and shall be specified once the said electronic application is developed and made live. In the Interim, any written reference in terms of sub-rule (1) of rule 6 may be made to the Board on the following dedicated email id: cbic-valuation@gov.in.

7. The procedure for an importer of identified goods has been clearly specified in rule 11. The sub-rule (1) requires an importer of identified goods to declare certain aspects described therein while filing the Bill of Entry. Moreover, where required by the Customs Automated System, such importer shall, in terms of sub-rule (2), also have to fulfil the specified additional obligations, and the assessment of goods or the goods themselves shall be subjected to specified checks so as to enable and assist the importer to demonstrate the truthfulness and accuracy of the declared value.

8. It is also emphasized that the said specified additional obligations, in most cases, should be adequate for the purposes of these rules. Sparingly, for reasons to be recorded in writing, and with the concurrence of Joint or Additional Commissioner of Customs, the further information and documents may be called from the importer for the purposes of these rules.

9. The provisions of CAVR, 2023 seek to assist the Importer in demonstrating the truthfulness or accuracy of the declared value of identified goods, and the proper officer in the assessment function, however, these rules do not, in themselves, provide a method for determination of value. This essence of the rules, laying emphasis on following the Customs Valuation Rules, 2007 must be noted and complied. It includes, when required, the passing of a proper speaking order for rejection and re-determination of value.

10. The operation of the CAVR, 2023 dated 11th January 2023 shall come into effect on **11th February 2023**.

11. This Public Notice should be considered as Standing Order for the concerned Officers and Staff of Customs JNCH.

12. Any difficulty noticed in the implementation of this Public Notice may be brought to the notice of the undersigned.



Commissioner of Customs,
Nhava Sheva -I, JNCH,
Mumbai Customs Zone - II.

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-II.
2. All the Commissioners of Customs, Mumbai Zone-II.
3. All Addl./Joint Commissioners of Customs, Mumbai Zone-II.
4. All Deputy; Asstt. Commissioners of Customs'. Mumbai Zone-II
5. DC/EDI for uploading on the JNCH website
6. The CFSAI/BCBA/FIEO/CSLA/MANSA for information.