

**OFFICE OF THE CHIEF COMMISSIONER OF CUSTOMS,  
MUMBAI ZONE -II, CENTRAL INTELLIGENCE UNIT,  
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,  
DIST- RAIGAD, MAHARASHTRA 400 707.  
Tel. Nos. 022 27241055 Fax No. 27242402.**



F.No. SG/Misc-80/2010 CIU

JNCH  
Dated: 16.04.2010

**Standing Order No.22/2010**

**Subject:- Guidelines for Assessment and Examination of goods on weight basis under the provisions of the Customs Act, 1962 - reg.**

Attention of all the assessing and examining officers/staff working at Jawaharlal Nehru Custom House, Sheva, Uran is invited towards assessment and examination of all goods whose standard unit of measurement i.e Unit Quantity Code (UQC) is mentioned in terms of weight as per the Customs Tariff Act, 1975 as amended from time to time. For assessment of such goods, examination order shall necessarily contain verification of total gross/net weight of the goods during examination and the same shall invariably be endorsed by examining staff in the examination report of the subject goods.

2. Where UQC is not in terms of weight but the weight of the consignment is found grossly mis-declared, a possibility of mis-declaration in terms of quantity also exists. In such cases, the examining staff of Docks shall examine the cargo keeping the aspect of quantity mis-declaration in mind, so that the same shall not go undetected.

3. Wherever the weight of the consignment is found to be grossly mis-declared at the time of container scanning by the CSD staff, the same shall be communicated in writing to the AC/DC of the concerned Group through AC/DC

CSD. The concerned group shall assess such consignments on **First Check Basis**. Further, while giving the examination order for such consignments, the Assessing Group shall incorporate suitable instructions in the examination order so that any attempted duty evasion arising out of gross mis-declaration of weight may be averted. The Docks examination staff shall report the discrepancies observed, if any, to the concerned group and the group in turn shall initiate adjudication proceedings depending upon the mis-declaration/ discrepancies observed.

4. In case of furniture following needs to be kept in mind:-

(a) If the value/Kg is 150% or more of the base/floor price, any variations of weight shall be ignored.

(b) In other cases, a variation upto +/-1% in weight shall be ignored and in case of variation is in the range of above +/-1% to +/- 10% in weight, value shall be loaded without any adjudication and if the variation in weight beyond +/- 10% is noticed, value shall be loaded with adjudication with appropriate Redemption Fine and Personal Penalty .

5. In case of Marble Slab/Blocks/ Tiles (polished and rough) following needs to be kept in mind:-

(a) The variation upto +/-2% in terms of weight or surface area, shall be ignored and;

(b) above +/-2% to +/- 10% variation in terms of weight or surface area, value shall be loaded without adjudication and;

(c) and if the variation in weight or surface area beyond +/-10% is noticed, value shall be loaded with adjudication with appropriate Redemption Fine and Personal Penalty.

◆◆◆◆◆◆◆◆ (A.K.DAS)  
◆◆◆◆◆◆◆◆ COMMISSIONER OF CUSTOMS (IMPORT)

To,  
All the concerned officers.

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone ◆◆II, JNCH, Sheva. ◆◆◆◆◆◆◆◆
2. The Commissioner of Customs (Export/Appeals), JNCH, Sheva. ◆◆◆◆◆◆◆◆
3. All the Addl./Jt./Dy./Asstt.Commissioners (Import/Export/CCO), JNCH.