



**OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-V,
JAWAHARLAL NEHRU CUSTOMS HOUSE, NHAVA SHEVA, MUMBAI, TAL-URAN,
POST-SHEVA, DISTRICT-RAIGAD, MAHARASHTRA– 400 707.**

F. No. SG/MISC-265/2007/LRMC/SIIB(I)/JNCH/Part-VI

Date: 26.09.2019

All the Principal Chief Commissioner/ Chief Commissioners (Customs)

All the Principal Chief Commissioner/ Chief Commissioners (Customs & Central Tax)

All the Principal Commissioner/ Commissioners (Customs)

All the Principal Commissioner/ Commissioners (Customs & Central Tax)

All the Principal Commissioner/ Commissioners (Customs Preventive)

All the Principal Additional Director General/ Additional Director General DRI Zonal Units

The Additional Director, GI/Policy, DRI (Hqrs.), New Delhi.

Sir/Madam,

Alert No.- 01/2019

**Subject:-Alert for Screen guard for mobile phone/screen protector for mobile phone/
tempered glass for mobile phone (All made of glass) – reg.**

This office conducted an investigation regarding undervaluation of **Screen guard for mobile phone/screen protector for mobile phone/ tempered glass for mobile phone (All made of glass) imported from China/Hong kong**. During the course of investigation, it is revealed that there is gross undervaluation in respect of the price of the same. The value declared by the importers at JNCH was in the range between 2.25 USD to 4.5 USD per gross (144 pieces). However, during investigation it was noticed that similar/identical goods were imported at the rate of:

- (i) 16 U.S.D per gross (144 pieces) for description 0.33 MM Mobile Phone glass (Tube cut) (Other than reputed brand)
- (ii) 18 U.S.D per gross (144 pieces) for description 0.33 MM Mobile Phone glass (Tube cut) (Edge tempered) (Other than reputed brand)
- (iii) 20 U.S.D per gross (144 pieces) for description 0.33 MM Mobile Phone glass (Tube cut) (Toughened tempered glass) (Other than reputed brand)
- (iv) 25 U.S.D per gross (144 pieces) for description Tempered glass for Mobile phone (3D,5D,11D,99D) (Other than reputed brand)

which were similar in respect of glue quality, glass thickness, glass quality , toughness/tempering with previously imported items of other importer. Apart from these higher contemporaneous values noticed, there is another item i.e UV glue glass kit for mobile phone (Other than reputed brand) as an accessories of mobile with value @ 30 USD per gross (144 pieces) .

2. In view of the above , it is requested to direct officers under your charge to be vigilant in assessment of **Screen guard for mobile phone/screen protector for mobile phone/ tempered glass for mobile phone (All made of glass)**. With regard to valuation of goods, extra efforts should be made to ensure that exact description like tube cut, toughened/ tempered, edge tempered, 3d/5d/11d of **Screen guard for mobile phone/screen protector for mobile phone/ tempered glass for mobile phone (All made of glass)** is declared so that proper valuation of the same can be done to safeguard the revenue.

3. It is further observed that similar goods are being imported from various ports and the aforesaid undervaluation is resulting into loss of revenue to the Government exchequer. The results of enhanced vigil may be brought to the notice of this office.

- Sd -

(R.K Mishra)

Commissioner of Customs,
NS-V, JNCH, Nhava Sheva