

# PUBLIC NOTICE NO. 58/ 2012

OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT),  
JAWAHARLAL NEHRU CUSTOM HOUSE, SHEVA, TAL. URAN, DIST.  
RAIGAD, MAHARASHTRA-400 707.

F. No: S-II/JNCH/Val.Cell/Grp VI

Date: 19.10.2012

## PUBLIC NOTICE NO. 58/ 2012

### **Subject: Declaration of full description of Furniture – reg.**

The Importers, Exporters, CHAs and the general trade are hereby informed that henceforth the importers while filing Bills of Entry for clearance of furniture consignments falling under headings 9401, 9402, 9403 and 9404 shall declare complete description of the goods in order to verify the truth and accuracy of the declared transaction value. The description field shall contain within brackets -

- i. the nature, type / quality / grade of constituent materials used for the frame, filling and upholstery of the furniture;
- ii. the sizes, capacity, brand, model or article number ( if any );
- iii. the weight of the item in Kilograms irrespective of the unit quantity code specified in the Customs Tariff and
- iv. the Maximum Retail Price.

2. For the removal of doubts on the para 1 ( i ) above, it is clarified that,-

- a) The materials used such as wood, Particle Board, MDF Board, metal, glass, natural marble, artificial marble, plastic, bamboo, or other material or combination thereof shall be specified;
- b) The type / variety of wood such as Rubber, Rosewood, Mahogany, Maple, Oak, Teak, Cherry, Pine or other or combination thereof shall be specified;
- c) The quality of wood whether densified, compressed or otherwise shall be specified;
- d) The workmanship on the constituent material whether carved or plain shall be specified;
- e) The type of lamination, coating on the constituent material shall be specified;
- f) The color and variety of glass such as toughened, plain or coloured shall be specified;
- g) The composition and type / variety / quality of metal such as Steel, Chrome plated Steel, Nickel coated Steel, Stainless steel, Aluminium or other material or combination thereof shall be specified;
- h) The material used for filling such as Foam, Cotton, Wool, Synthetic fiber, Polyfill, Feather, Down, Kapok, Vegetable fibers or other or combination thereof shall be specified; and

ij) The material used for upholstery such as PVC, PU, Leather, Fabric (cotton, polyester, nylon, flock ) or other or combination thereof shall be specified;

3. The Unit Code specified against each tariff item in the First Schedule to the Customs Tariff Act,1975 should be mentioned in the Quantity field;

4. The Bills of Entry pertaining to furniture having incomplete description or incorrect Unit Quantity Code shall be examined on first check basis to ascertain the above factors and shall be assessed after necessary amendment.

5. Any amendment in the Bill of Entry in the description field or in the quantity field on account of non-compliance of the above shall attract provisions of penalty under section 117of the Customs Act, 1962.

**Sd/-19.10.12**

**(RAKESH MISRA)**

**COMMISSIONER OF CUSTOMS, (IMPORT)**

**ZONE-II, J.N.C.H.**

To,

1. All the Trading Associations/Organizations
2. The Bombay Custom House Agents Association,
3. All CFSs under the jurisdiction of JNCH.

Copy to:

1. The Chief Commissioner of Customs, Mumbai zone II, JNCH, Sheva.
2. The Director General of Valuation, Mumbai.
3. The Chief Commissioner of Customs, Mumbai I, III Mumbai
4. The Commissioner of Customs,(Export), JNCH, Sheva,
5. All Addl. /Jt. Commissioner of Customs (Import/Export),JNCH, Sheva.
6. All Dy./Asstt. Commissioner of Customs, JNCH, Sheva,
7. Office copy,
8. Web site.