



**OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-I), MUMBAI ZONE-II, JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA-SHEVA, TALUKA: URAN, DISTRICT : RAIGAD, MAHARASHTRA-400707**

F.No.S/22-Gen-402/2017-18AM(I) Part-II

Date: 11.02.2020

**PUBLIC NOTICE NO.20/2020  
DIN- 20200278NW00004K4521**

**Subject:-**Compliance regarding the proper declaration of description and valuation of Import of Davidoff Coffee -Reg.

Attention of all the Importers, Customs Brokers, other stake holders and members of the trade is invited to procedure being followed with regard to the declaration of description and valuation of Import of variants of Instant Coffee such as Davidoff Coffee, Nescafe etc. by Importer/Broker at JNCH.

1. The Importers, especially traders, are not declaring the description of the Instant Coffee properly. The declared description is incomplete in respect of brand and quality of coffee. Sometimes, the short forms and abbreviations of a brand are used to give wrong impression. All the brands and qualities of coffee are bunched together under one description with intent to undervalue the goods which otherwise pertain to high value brands of coffee in order to evade customs duty.
2. Henceforth, in all consignments Brand such as Davidoff, Nescafe, Alicafe etc.) must be declared or categorically mentioned as unbranded in description column. Further, different brands of coffee shall be declared separately with all the specifications/ variants such as CafRich Aroma, fine aroma, Espresso, Crema etc., at the time of filing of Bill of Entry. Even if the same brand has multiple qualities such as CafRich Aroma, fine aroma, Espresso, Crema etc. it should be intrinsic part of declaration. To a large extent, the valuation of coffee varies as per its brands and specification.
3. As the value of coffee depends on the brand and percentage of

coffee, the Importer/Customs Broker should carefully verify the brand and type of coffee before self-assessing the Bills of Entry. Coffee is prone to undervaluation due to incomplete declaration or declaring the costly brand along with cheaper brands. Therefore, for the sake of proper valuation, each brand and type of coffee should be declared separately as an independent item in the Bill of Entry. The Assessing groups are directed to carefully verify the brand and type of coffee before assessing the Bills of Entry. The Assessing groups should verify the details of the description carefully as the valuation of coffee varies remarkably w.r.t the brand and quality of coffee.

4. In case of incomplete details, the Bill of Entry shall be subjected to examination on First Check basis to ascertain these particulars.
5. Action must be taken in terms of directions contained in this Public Notice and the same should be considered as 'Standing Order' for the purpose of officers and staff.

Sd/-  
**(Sunil Kumar Mall)**  
Commissioner of Customs NS-I

Copy to:

1. The Pr. Chief Commissioner of Customs, Mumbai Zone-II, JNCH.
2. The Commissioner of Customs, NS-G/NS-I/NS-II /NS-III/NS-IV/NS-V, JNCH.
3. All Additional / Joint Commissioners of Customs, JNCH.
4. All Deputy / Assistant Commissioners of Customs, JNCH.
5. All Sections/Groups of NS-G/NS-I/NS-II /NS-III/NS-IV/NS-V, JNCH.
6. Representative of CFSAI/BCBA / FIEO/Members of PTFC for information and circulation among their members and other importers for information.
7. AC/DC, EDI for uploading on JNCH website immediately