

OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORTS)  
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,  
TALUKA ❖ URAN, DIST.- RAIGAD, PIN ❖ 400 707.

F.No. S/22-Gen-153/2009 AM(I)

Date : 19.08.2009

**STANDING ORDER NO. 35/ 2009**

*(Referred / amended vide S.O.No. 05/2015)*

**Sub : First time import of Consumer goods Verification of documents - Reg.**

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Attention of all the Officers in the jurisdiction of the Jawaharlal Nehru Custom House(JNCH) is invited to import of consumer goods and the P.No: 38/2009 dtd: 19.06.2009.❖

2. It has been observed that some unscrupulous importers are importing / attempting to import Consumer Goods using the IEC No. of other persons, who, on verification, have been found in many cases to be fictitious in the sense that they do not exist at the given address or do not have any knowledge / idea about the import consignment, nor do they have any finance for / experience in the business of imports / exports and in fact they are dummies.❖ Such imports by the said unscrupulous importers set a chain of economic offences starting from mis-declaring the description, value and quantity to Customs down to non-payment of Sales Tax / VAT, Income Tax, Octroi , Money Laundering, generation of black money and violations of foreign exchange laws.

3. As a preventive measure, it has been decided to look into the aspect of the genuineness of the importers, who are importing Consumer Goods for the first time through JNCH. All such first time importers of Consumer Goods through JNCH or their Agent, shall submit the following documents to the concerned Assessing officer , as envisaged in the P.N.No: 38/2009 dtd: 19.06.2009:

- (i) Copy of VAT / Sales Tax Registration Certificate ;
- (ii) Certificate from the Bank with whom the Bank Account is being maintained by the

importer certifying the signatures, name and address of the importer;

- (iii) Proof of payment/remittance through the importer's account in respect of the goods;
- (iv) Balance sheet of the previous year ; and
- (v) Copy of the last Income Tax Return/VAT or Sales Tax Return filed.

3(i) However, in respect of the RMS facilitated Bs/E, the above prescribed documents shall be submitted to the officer who has to grant the Out Of Charge (OOC).

Contd.2/-

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4.. The CHA are expected to play a positive role in this regard in terms of Regulation 13 of Customs House Agents Licensing Regulations, 2004. Once the documents (i) to (v) above are filed, import will be allowed on payment of duties applicable. However , if an importer or his agent fails to submit one or more of the aforesaid documents , but submits sufficient number of the prescribed documents ( say three out of the five ) , good enough to indicate that the IEC holder is a genuine one. , the clearance of the goods shall be allowed , subject to other normal checks.

5. The assessing officer or the officer granting OOC, as the case may be, shall verify, as to whether the importer is a first time importer of any goods through JNCH, through EDI system or through the provision created in the intranet for this purpose, with the help of the IEC.

6. In the case of first time import of consumer goods by any importer, the assessing officer or the officer granting the OOC, as the case may be, who had received the documents, after allowing the clearance subject to usual checks and scrutiny, shall forward all the documents, to the SIIB (Import)/ SIIB (Export) as the case may be.

7. Out of the documents so received, SIIB(I) /SIIB(E) shall make some selective and / or random verification on regular basis and report its findings to the concerned Commissioners on monthly basis.

**(A. K. DAS)**  
**COMMISSIONER OF CUSTOMS (IMPORT)**  
**JNCH, NHAVA SHEVA.**

To  
All the Concerned officers.

Copy to:

1. ♦ The Chief Commissioner of Customs, JNCH, Sheva.
2. ♦ The Commissioner of Customs (EP), JNCH, Sheva.
3. ♦ The Commissioner of Customs (Appeals), JNCH Sheva
4. All the ADC/JC/DC/AC of Customs, (Import/Export), JNCH, Sheva.
5. The A.O ( EDI) , JNCH , Sheava.