OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-III) JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA-SHEVA. TAL-URAN, DISTRICT- RAIGAD. MAHARASHTRA

F.No.S/26-Misc-12/2015-16 Gr.IIG

Date: 08.07.2016

STANDING ORDER: 44 /2016

Sub: Valuation of Plastic items for Assessment of Custom Duty-reg.

Reference is invited to the Standing Order No. 7493/99 dated 03.12.1999 issued by the Chief Commissioner of Customs, Mumbai and subsequent amendments made in the said Standing Order.

The trade has represented about the variation/discounts from PLATT rate with the prior written approval of the jurisdictional Additional/Joint Commissioner and inclusion of Joint Ventures for variation up to 10% from PLATT rate.

The Standing Order 7493/99 dated 03.12.1999 has been adopted in this Custom House for valuation of Plastic items for Assessment of Custom Duty. In pursuance of the representation of the trade and after detailed examination, the following changes/amendments in respect of said Standing Order will be adopted in this Custom House.

- 1. In all the cases of imports wherein discounts /variations are being given with the prior written approval of the Additional /Joint Commissioner of Customs as per Standing Order No. 7493/99 dated 03.12.1999, the variations/discounts from the PLATT rate could be considered with the prior written approval of the jurisdictional Deputy/ Assistant Commissioner of Customs only.
- 2. In the cases of RMS facilitated Bs/E, variation/discount up to 10% from PLATT rate could be considered by the Docks Officer with the prior written approval of Docks Deputy/Assistant Commissioner of Customs concerned. The RMS Bs/E wherein the declared value of the goods is at lower side even after variation/discount up to 10% from PLATT rate, may only be referred to Group for further action under provisions of Customs Act, 1962/ Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

(D. K. SRINIVAS) / // COMMISSIONER OF CUSTOMS NS-III, JNCH

Copy to:

- 1. The Pr. Chief Commissioner of Customs, Mumbai –Zone –II, JNCH, Nhava Sheva,
- 2. The Commissioner of Customs, NS-I, II, IV,V,(G), JNCH, Nhava Sheva,
- 3. The all Addl./Joint Commissioner of Customs, Mumbai –Zone –II, JNCH, Nhava Sheva,
- 4. The all Deputy/Asstt. Commissioner of Customs, Mumbai –Zone –II, JNCH, Nhava Sheva,
- 5. All Section, Mumbai –Zone –II, JNCH, Nhava Sheva,
- 6. DC/EDI, for uploading on the website