



OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-I),

APPRAISING MAIN (IMPORT),

**JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA-SHEVA, TAL-
URAN, /RAIGAD-400707, MAHARASHTRA**

(e-mail:appraisingmain.jnchimp@gmail.com; Telephone No.022-27244979)

F. No. S/22-GEN-04/2017-18 AM(I)

Date: 01.10.2019

PUBLIC NOTICE NO:- 86/2019

Subject:- Compliance regarding the proper declaration of description and valuation of Import of Chocolates -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 Chocolates by Importer/Broker at JNCH.

- a) The Importers, especially traders, are not declaring the description of Chocolates properly. The declared description is incomplete in respect of brands and quality of chocolate. Sometimes, the short forms and abbreviations of a brand are used to give wrong impression. All the brands and qualities of chocolates are bunched together under one description with intent to undervalue the goods which otherwise pertain to high value brands of chocolate in order to evade customs duty.
- b) Henceforth, different brands of chocolates shall be declared separately at the time of filing of Bill of Entry. Even the same brand has multiple qualities such as raisin, almond, dark chocolate, 70% cocoa, 90% cocoa etc., which should be the intrinsic part of declaration. To a large extent, the valuation of chocolates varies as per its brand, specification like different percentage of cocoa, additives like raisin, almond, berries etc.
- c) As the value of chocolates depends on the brand, percentage of cocoa, other additives like raisin, nuts, almonds, cherries and berries, the Importer/Broker may carefully verify the brand, type of chocolates before self-assessing the Bills of Entry. Chocolates are 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 chocolates should be declared separately as an independent item in the BOE. The Assessing groups are directed to carefully verify the brand, type of chocolates before assessing the Bills of Entry. The Assessing groups may verify the details

of the description carefully as the valuation of chocolates varies remarkably w.r.t the brand and quality of chocolate.

- d. 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,
Nhava Sheva, JNCH.

Copy to:

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