



OFFICE OF THE COMMISSIONER OF CUSTOMS PREVENTIVE COMMISSIONERATE:
55-17-3 : C-14 : 2nd ROAD INDUSTRIAL ESTATE, AUTONAGAR : VIJAYAWADA-520007

C.No.VIII/48/05/2016-Comp.Sec.

Date: 25.01.2016.

PUBLIC NOTICE NO. 03/2016-CUS.

Sub: Customs – Import - Providing double Customs Notifications benefits
in EDI - Regarding.

Attention of the Exporters, Importers, Customs Brokers, Members of Trade, Stake Holders and Public is invited to difficulties experienced in claiming of double Customs Notification benefits in EDI after Board's clarification vide 41/2013-Cus dated 21.10.2013. It is seen that this problem persisted especially where for Basic Customs Duty, the benefits under Preferential Tariff Area Customs Notification or Customs Notification is claimed and simultaneously concessional rate of CVD is claimed under Customs Notification No.12/2012-Cus dated 01.03.2012, as amended from time to time. Hence, manual Bills of Entry were being filed.

2. **Steam Coal:** Steam Coal attracts BCD @2.5% and CVD @ 2% vide Notification No.12/2012-Cus (sl.no.123) as amended. However, in respect of B/Es claiming exemption under Notification No.46/2011 for NIL BCD (based on certificate of Country of origin) the CVD will remain at 2% only. But, the EDI system is not allowing CVD @ 2% but allowing@ 6%.

3. **Muriate of Potash (MOP):** Muriate of Potash (MOP)/ Urea the importers intend to avail exemption under Notification No.012/2012-Cus dated 17.3.2012 (Sl.No.198/203) for BCD @ 5% and notification no: 012/2012-CE dated 17.03.2012 (sl.no. 127) for CVD @ Nil applicable for MOP/Urea used for manufacture of complex fertilizers, which is allowed in terms of clarification dated 11.12.2013 given by TRU. However, EDI system was reflecting BCD @5% and CVD @ 1% applicable exclusively for the manural MOP/UREA (i.e used directly as fertilizers).

4. To overcome these difficulties another column namely 'CVD Flag' is provided w.e.f.08.01.2016 at 'CVD Column' under Notifications module of ICES. To claim CVD benefits under Customs Notification No. 12/2012-Cus (Eg.Sl.No. 123), the 'CVD Flag' may be changed to 'C' to indicate relevant Customs Notification.

5. Similarly to avail CVD benefits/exemption under Central Excise Notification (For Example in Muriate of Potash), the 'CVD Flag' may be changed as 'E' by over riding the CVD part of Customs Notification and to enter relevant Central Excise Notification.

6. It is further informed that the above options are at present not available to the Importers, Customs Brokers, etc., at the time of filing of Bill of Entry and the same will be contemplated very soon. Meanwhile, Superintendent (Appraising) has been given an option to make suitable changes in the above referred manner. Trade and officers are accordingly advised to make use of the modules/options available with the Superintendent (Appraising) in this regard. Henceforth, the Bill of Entry for import of Stream Coal or Muriate of Potash/Urea, etc shall be filed in EDI with immediate effect. No manual Bill of Entry would be permitted.


(S.K. RAHMAN)
Commissioner

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