दूरभाष/Telephone: 044-25254431 फैक्स/Fax : 044-25220093

भारत सरकार
GOVERNMENT OF INDIA
वित्त मंत्रालय/राजस्व विभाग
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE
आयुक्त सीमा शुल्क का कार्यालय, चेन्नै-II
OFFICE OF THE COMMISSIONER OF CUSTOMS, CHENNAI-II
सीमा शुल्क भवन, नं.60, राजाजी सालै, चेन्नै-600 001.
CUSTOM HOUSE, NO. 60, RAJAJI SALAI, CHENNAI-600 001.

फा.सं. एस विविध/ S30/3(11) /2019-ग्रूप3 दिनांक/ DATED: .03.2019
F.No. TA/118071/ IAD CRA - GR.3

To
M/s. Sara Traders,
15-8-295/6, Goshamahal,
Begumbazaar,
Hyderabad A.P.500012.

Sir,

Sub: Non Levy of BCD on clear float Glass due to mis-classification - - Reg.

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Your attention is invited to the above mentioned subject.

In this regard, on a scrutiny of the Bills of Entries filed by you by Audit it was observed that Clear float glass is transparent glass and offers high visible light transmittance. It has unique characteristics of excellent surface finishing, flatness, uniform thickness, high optical quality and bright appearance. Due to these qualities they are rightly classifiable under Tariff 70052990 as "other non wired glass", of the Customs tariff and leviable to BCD @5% in terms of CN-46/2011 (Sl.No.935(I) when imported from ASEAN with applicable cess 3% and IGST @18%.

The goods were therefore mis classified under CTH 70051090 as per the details mentioned above and the misclassification had resulted in short levy of duty to the tune of Rs 1,64,839/-.

Sl.No	B.E No	Date	BCD5% Payable	CESS 3% Payable	IGST 18% Payable	Demand
1	5251763	17.02.18	113021	339	20954	137366
2	5251763	17.02.18	22604	678	4191	27473
	Total					**164839**

Therefore based on the above contention you are hereby requested to pay the different amount of Rs1,64,839/-., arised out of Audit and also as per the details explained above by way of mis-classification under Section 28(1) along with applicable interest under Section 28 AA, within 15 days from the date of receipt of this letter. In case you contest the above point, you are requested to furnish your counter with relevant documents within 15 days from the date of receipt of this letter as per Regulation 3(2) of the Pre-Notice Consultation Regulation 2018 issued vide Notfn. No.29/2018 Customs (NT) dated 02.04.2018 failing which action/proceeding will be initiated as per the provision of Customs Act 1962.

28/3/19

DEPUTY COMMISSIONER OF CUSTOMS
(GROUP 3)

Copy to:
The Asst/Dy Commissioner of Customs IAD CRA, Custom House Chennai -600001.