



**OFFICE OF THE DEPUTY COMMISSIONER OF CUSTOMS
INLAND CONTAINER DEPOT:: SANATHNAGAR
::HYDERABAD**

Ph No. 040-23711535 Fax No : 040-23813055

C.No.S/16/Imp./117/2020-ICD

Dt.29.10.2020

DIN-20201056MD00002FE45F

To

M/s. SARA TRADERS

15-8-295/6, GOSHAMAHAL,

BEGUMBAZAR, HYDERABAD, AP-500012

Gentlemen,

Sub: Customs -Short Levy of Duty on Import of Float Glass
Covering B/E details are in annexure to this letter due to
Misclassification of Goods. -Reg.

M/S. Sara Traders. has filed bill of entry for clearance of "Clear Float Glass". The Bills of Entry were self assessed under CTH 70051090 with BCD @ 0% and IGST @ 28%/18% by availing Customs notification 46/2011 Sl. No. 934(I). The details are as per annexure.

The C&AG audit in its Audit Report 119 for 2018-19 (Customs) dated 21.09.2020 has observed short collection of duties on imported commodities of Clear Float Glass due to miss-classification.

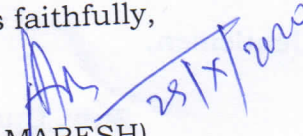
As per point no. 2 (c) of Notes to Chapter 70, the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

The C&AG Audit in their letter stated that the goods was misclassified. On examination, it appears that as per the above chapter notes, the goods "Clear Float Glass" is classifiable under chapter heading 70052990-Other, but not under 70051090, and as such leviable to BCD @ 5% under 46/2011 Sl. No. 935 (I).

Hence, it is hereby requested to pay the short levy of duties along with interest as detailed in annexure to this letter, and send the payment particulars to this office within 10 days, failing which action will be initiated for recovery of government dues as per provisions of Customs Act, 1962.

Encl: As above.

Yours faithfully,


(P. AMARESH)
DEPUTY COMMISSIONER
ICD, HYDERABAD

Copy to:

CHA:-M/s. Srihanu Ecargo and Shipping Service LLP.

Bill Of Entry	Bill of Entry Date	Importer Name	Discription of Goods	CTH Declared	BCD Rate	IGST Rate	Short levy of duty noticed	Audit Observation
3867427	03-11-2017	SARA TRADERS	CLEAR FLOAT GLASS THICK : 6MM SIZE: 3660X2140MM20PCS/C	70051090	0	28%	31868.04	Misclassification of Goods
			CLEAR FLOAT GLASS THICK : 5MM SIZE: 1220X2440MM6PCS/C	70051090	0	28%	30279.59	
			CLEAR FLOAT GLASS THICK : 5MM SIZE: 1830X2440MM52PCS/C	70051090	0	28%	96619.14	
			CLEAR FLOAT GLASS THICK : 12MM SIZE: 1220X2440MM27PCS/C	70051090	0	28%	29729.61	
			CLEAR FLOAT GLASS THICK : 8MM SIZE: 1830X2440MM28PCS/C	70051090	0	28%	61661.36	
3867457	03-11-2017		CLEAR FLOAT GLASS THICK : 8MM SIZE: 3660X2140MM15PCS/C	70051090	0	28%	63737.18	
			CLEAR FLOAT GLASS THICK : 10MM SIZE: 3660X2140MM12PCS/C	70051090	0	28%	63737.24	
			CLEAR FLOAT GLASS THICK : 8MM SIZE: 1220X2440MM41PCS/C	70051090	0	28%	30096.64	
4385743	13-12-2017		CLEAR FLOAT GLASS THICK : 12MM SIZE: 1830X2440MM18PCS/C	70051090	0	18%	135138.00	
			CLEAR FLOAT GLASS THICK : 12MM SIZE: 3660X2140MM10PCS/C	70051090	0	18%	52676.75	
4516739	22-12-2017		CLEAR FLOAT GLASS THICK : 8MM SIZE: 1830X2440MM29PCS/C	70051090	0	18%	86352.12	
			CLEAR FLOAT GLASS THICK : 6MM SIZE: 3660X2140MM22PCS/C	70051090	0	18%	24748.86	
4677069	04-01-2018		CLEAR FLOAT GLASS THICK : 5MM SIZE: 1830X2440MM44PCS/C	70051090	0	18%	52256.14	
			CLEAR FLOAT GLASS THICK : 5MM SIZE: 3660X2140MM24PCS/C	70051090	0	18%	27498.73	