



IS15700:2005 Cft No.SQ/L-6000140

वित्त मंत्रालय MINISTRY OF FINANCE

राजस्व विभाग DEPARTMENT OF REVENUE



आयुक्त सीमाशुल्क का कार्यालय, चेन्नई - II OFFICE OF THE COMMISSIONER OF CUSTOMS, CHENNAI-II
सीमाशुल्क गृह, 60, राजाजी सालै, चेन्नई - 600001 CUSTOMS HOUSE, 60, RAJAJI SALAI, CHENNAI - 600001
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सार्वजनिक सूचना सं. /2017

PUBLIC NOTICE NO. 96 /2017

Sub : Rescinding Board Circular F. No. 528/213/87 - Customs (TU)

आयातक, निकासी अभिकर्ता तथा व्यापारियों के मार्ग दर्शन के लिए भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, नई दिल्ली की पत्र फा.सं. F. No. 450/10/2017-CusIV द्वारा दि 19-04-2017 को जारी परिपत्र सं. 15/2017-Customs को एतद्वारा संलग्न किया जाता है। यह वेबसाइट www.cbec.gov.in में भी उपलब्ध है।

Government of India, Ministry of Finance, Department of Revenue, New Delhi, Circular No. 15/2017 -Customs dated 19.04.2017 issued from the File No. 450/10/2017-CusIV is enclosed herewith for the guidance of the Importers, Clearing Agents and the Trading Public. The same is also available in the website www.cbec.gov.in.

Vaidhi Nelson

(वैदेही नेल्सन)

(VAIDEHI NELSON)

सहायक आयुक्त सीमा शुल्क (मूल्यांकन प्रमुख)
ASST. COMMISSIONER OF CUSTOMS (APPG. MAIN)

फा.सं.एस विविध.02/2017-मू.प्र.

F.NO.S.Misc.02/2017-Appg. Main

मूल्यांकन प्रमुख/Appraising Main,

सीमा शुल्क भवन, चेन्नै-1./Custom House, Chennai-1.

दिनांक/Dated: 27-04-2017

Circular No. 15/2017- Customs

F.No.450/10/2017-CusIV
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

Room 227B, North Block
New Delhi, the 19th April, 2017

To,

All Principal Chief Commissioners/Chief Commissioners of Customs/ Customs
(Preventive)
All Principal Chief Commissioners/Chief Commissioners of Customs & Central
Excise
All Principal Commissioners/Commissioners of Customs/Customs (Preventive)
All Principal Commissioners/Commissioners of Customs & Central Excise

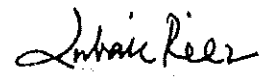
Sir/Madam,

Subject: Rescinding Board Circular F. No. 528/213/87-Customs (TU) -reg.

Attention is invited to Board Circular F. No. 528/213/87-Cus. (T.U.) ICD dated 08.08.1987. In the said circular, Board had stipulated that once a contract is registered either for initial setting up or for substantial expansion of an existing plant etc, the imports made become classifiable under the heading 9801 of the customs tariff liable to duty at the project rate. Such goods forming part of the contract and assessed under CTH 9801 lose their identity and cannot be classifiable on merits under any other heading of the Customs Tariff. Hence any differential rate of duty prescribed by exemption notification on individual goods (other those for goods specifically covered under CTH 9801) will not come into play for the assessment of project goods. However, Supreme Court has not accepted this view and has allowed benefit of individual notifications even for imports assessed under CTH 9801.

In view of the above position, Board has decided to rescind the said circular. Therefore, Circular F. No. 528/213/87-Cus. (T.U.) ICD dated 08.08.1987 is rescinded.

Yours faithfully,


(Zubair Riaz)
Director (Customs)