



सीमा शुल्क प्रधान आयुक्त का कार्यालय, बेंगलुरु सिटी सीमा शुल्क आयुक्तालय, पी बी.सं.
5400, सी.आर. भवन, क्वीन्स रोड, बेंगलूरु 560 001

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS: BENGALURU
CITY COMMISSIONERATE: P.B. NO. 5400: C.R. BUILDING, QUEEN'S ROAD,
BENGALURU-5600 001

C.No.VIII/48/52/2016 City Cus Tech

Dated: 01-06-2016

STANDING ORDER NO. 15/2016 CUS

Attention of all Officer and staff working in City Customs Commissionerate, Bengaluru is invited to the Central Board of Excise and Customs, New Delhi's Circular No.26/2013 dated 19.07.2013 regarding compliance of Standard UQC. It is reiterated that the instructions contained in the said circular dated 19.07.2013 should be strictly complied with.

02. In this regard, it may be seen that the Customs Tariff Act, 1975 prescribes only a single Unit Quantity Code (UQC) against each Tariff Item and it is mandatory that the same is properly declared by importers/exporters/Customs Brokers in the Bills of Entry/Shipping Bills. All officers and staff should ensure that only the correct and prescribed Standard UQC as per the Customs Tariff Act, 1975 is mentioned in Bills of Entry/ Shipping Bills.

03. It should also be ensured that the description contained in Bill of Entry is comprehensive and indicates all relevant parameters like make, model, grade, quality, specifications, brand name etc., so as to significantly improve EDI data quality and combat the menace of mis-declaration of description and undervaluation.

04. However it is seen that certain difficulties are being faced both by the Trade as well as Officers during implementation of the UQC norms, especially where the statutory UQC is at complete variance with established standard trade practices and is unreasonable/illogical to implement.

05. The following instructions are issued in order to ameliorate genuine difficulties.

- (i) In respect of non-RMS facilitated bills of entry, the Group AC/DCs with the concurrence of their Additional Commissioners, are empowered to waive the prescribed UQC, wherever there is non-compatibility such as at Para (4) above and waiver needs to be given. Such cases should be compiled every month by the Groups and reported to the Principal Commissioner.

- (ii) In case of RMS facilitated Bills of Entry, wherever the prescribed UQC needs to be waived for reasons as above, the concerned ACs /DCs (Shed), with the concurrence of their Additional Commissioners are empowered to do so. The ACs/DCs (Shed) will again be required to compile such non compatible cases and report to the Principal Commissioner every month through the ADC (Shed).
- (iii) In case of RMS facilitated Bills of Entry, where the UQC has to be changed, the Shed Officers shall have no option but to send back such Bills of Entry to the assessment group. In these cases, the Officers shall sensitize the Trade/ Customs Brokers to correctly declare the UQC at the first instance itself, so that such instances may not recur and clearances may not be delayed.
- (iv) In case of Shipping Bills, the ACs/ DCs (Shed) are empowered to waive the prescribed UQC with the concurrence of their Additional Commissioners wherever there is non compatibility such as at para (4) above and waiver needs to be given. Such cases should be compiled every month by the concerned ACs/DCs (Shed) and report to the Principal Commissioner.

6. All Groups and Shed ACs/DCs shall identify the commodities where the statutory UQC is at variance with the established standard trade practice and prepare a group wise eight digit level list of such non-compatible UQC items and report to Commissioner by 15.06.2016. Further, in order to ensure smooth implementation of the CBEC Circular dated 19.07.2013 all officers shall sensitize the Trade and Customs Brokers to correctly declare the prescribed UQC at the first instance itself along with the complete description of the goods including make, model, grade, brand name etc., so that the clearances may not be delayed.



(R.B. TIWARI)
PRINCIPAL COMMISSIONER.

Copy to:

1. The Additional Commissioner of Customs, ICD, Bengaluru.
2. The Deputy Commissioner of Customs, Customs Division, Bengaluru.
3. Notice Board.
4. Bengaluru Customs Website.

Copy submitted to:

5. The Chief Commissioner of Customs, Bengaluru Zone, for information please.