



सीमा शुल्क आयुक्त का कार्यालय,
नव सीमा शुल्क भवन, पणंबूर, मंगलूर-५७५०१०
OFFICE OF THE COMMISSIONER OF CUSTOMS
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E-File No.: 261232

Date: As signed.

Public Notice No. 04/2026

Subject: Invitation of applications for empanelment of Chartered Engineers for examination/valuation of Second-Hand/Old & Used Plant and Machinery/ Goods etc. in the jurisdiction of Mangaluru Customs Commissionerate - reg.

Attention of all Importers/ Exporters/ Customs Brokers, members of the trade bodies and general public is invited to the CBEC Circular No. 07/2020 – Cus. dated 05.02.2020 issued by Central Board of Indirect Taxes & Customs regarding valuation of second-hand machinery.

2. In continuation of **Public Notice No. 13/2025**, inviting applications for the empanelment of Chartered Engineers for examination and valuation of second-hand/old & used plant, machinery and goods within the jurisdiction of the Mangaluru Customs Commissionerate, it is hereby informed that **the last date for submission of applications has been extended up to 15.02.2026.**

3. Applicants are advised to submit their complete applications along with the required documents on or before the extended date.

4. It is further clarified **that applicants who have already submitted**

their applications in response to Public Notice No. 13/2025 need not apply again. Their earlier submissions will continue to remain valid and will be considered during the empanelment process.

5. The contents of this Public Notice may be publicized and brought to the knowledge of the member constituents of the Trade. The Public Notice and proforma may be downloaded from the official website (<http://bangalorecustoms.gov.in>).

**[पी. विनीता शेखर/ P. VINITHA SEKHAR]
आयुक्त/COMMISSIONER OF CUSTOMS**

To

1. The Notice Board.
2. The President, CHA Association.
3. The President, Kanara Chamber of Commerce & Industry, Mangaluru.
4. The Assistant Commissioner of Customs (Technical Section).
5. EDI Section (To upload on the official website).

ANNEXURE A-I

Proforma for application

(Please see Eligibility and Other Conditions as per Annexure B)

1. Name of the Applicant:
2. Father's Name:
3. Date of Birth:
4. Present Address
5. Aadhar Number:
6. PAN Number:
7. GSTIN (if applicable):
8. E-mail ID:
9. Telephone No. (s):
10. Qualifications:

Qualification	Name of the Educational Institution	Year of passing	Percentage of Marks obtained
10 th Std			
12 th Std/ Diploma			
UG			
PG			
Any Other Specialization			

11. Chartered Engineer Certification No. & Date:
12. Experience in Valuation (Mention Period with documentary Proof):
 - 12.1 Details of specialization in valuation of Import goods for Customs purpose: (Mention Period with documentary Proof)

12.2 Any other relevant information/data:

(for example, Certification of Valuation of Machinery and equipment, Membership of professional body of Valuers/Appraisers)

13. Is applicant applying in the capacity of individual or on behalf of the company: Individual/Firm/Company:***If on behalf of the firm/company the following details may be furnished*****13.1** Name of the Firm/Company:**13.2** Type of the Firm/Company:**13.3** Registered address and address of the head office:

(a) Registered Office address:

(b) Head office address:

14. Details of the Partners/Directors with their names, address and qualification:**15.** Whether the company engaged in valuation survey of Machinery and equipment:**16.** Does the company have foreign Collaboration/Branch/abroad if so, complete details thereof:**17.** Whether valuation relating to imported goods was ever done by Company for Customs if so the details thereof:**18.** Quality Policy of the Company if any (Certifications if any may be mentioned):**19.** Standard operation Procedure/Manuals of the Company relating to valuation/Estimation work to be enclosed if any:

**Signature(s) with Name(s)(Individual/All
Partners/Directors)**

ANNEXURE A—II**DECLARATION**(by the **individual applicant**)

I hereby declare that I have been neither penalized for any offence under the Customs Act, 1962, the Central Excise Act, 1944, the Finance Act, 1944, the Central Goods and Services Tax Act and Integrated Goods and Services Tax Act, 2017 nor any case is pending against me under the above Acts. I further declare that I have neither been convicted by a competent court for an offence nor any criminal proceeding is pending against me in any court of law

Date:**Place:****(Signature of the Applicant)****Name:****or****DECLARATION**

(by the applicant which is s firm/company)

It is hereby declared that none of the partners/directors of M/s. being a Firm/Company applying for empanelment as Chartered Engineers, have been penalized for any offence under the Customs Act, 1962, the Central Excise Act, 1944, the Finance Act, 1944, the Central Goods and Services Tax Act and Integrated Goods and Services Tax Act, 2017. We further declare that none of the partners/directors have neither been convicted by a competent court for an offence nor any criminal proceeding is pending against them in any court of law

Date:**Place:****Signature(s) with names (All Partners/Directors)**

ANNEXURE A-III

(Format of undertaking to be submitted by the Chartered Engineers for empanelment)

UNDERTAKING

(Given before the Commissioner of Customs, Mangalore for empanelment as Chartered Engineer for Inspection/Valuation of Second hand Machinery)

Sub.: Empanelment for Chartered Engineers

I/We, (1).....S/o, D/o,
 W/o..... (2).....S/o, D/o,
 W/o.....do hereby solemnly
 affirm/confirmed/undertake/ declare and state that:

1. I/We am/are citizen(s) of India.
2. I/We have not been removed / dismissed from service/ employment earlier.
3. I/We have not been convicted of any offence and sentenced to a term of imprisonment.
4. I/We have not been found guilty of misconduct in professional capacity.
5. I/We am/ are not insolvent.
6. I/We have not been convicted of an offence connected with any proceeding under the Custom Act 1962 and Custom Valuation Rules, 2007 or any other allied acts.
7. Our PAN card number / GSTIN is mentioned in relevant filed.
8. I/We undertake to keep you informed of any events or happenings which would make me / us ineligible for empanelment as Chartered Engineer.
9. I/We have not concealed or suppressed any material information, facts and records and I/We have made a complete and full disclosure. I/We shall act with independence, integrity and objectivity while carrying

work assigned w.r.t. import and export of goods and I/We shall carry out all such works with an independent mind and shall not come under any influence of anybody.

- 10.** I/We am/are not related to any of the personnel in the department/dealing with valuation work directly.
- 11.** I/We agree to comply with the terms and conditions as mentioned in Public Notice: 13/2025

For & on behalf of

Name	Designation	Signature

(Individual/All partners/Directors)

ANNEXURE B

1. Eligibility criteria for empanelment of Chartered Engineer and other Conditions:

1.1 All Chartered Engineers (CE for short) empanelled by Customs shall be governed by the provisions of the Public Notice and Instructions issued by the department from time to time.

1.2 While conducting a valuation, CEs have to comply with Internationally Accepted Valuation Standards (IVS) as applicable plant and Machinery (IVS300).

2. Age: The maximum age limit for working as an empaneled Chartered Engineer is 70 Years.

3. Qualifications and previous work experience: It is necessary that a CE possesses proper educational qualifications which make him competent to carry out the task of valuation of Machinery. In addition, relevant work experience is also important. Persons possessing the following educational qualifications and work experience shall be eligible for empanelment as CEs:

A	Educational Qualification: Bachelor's degree in Mechanical, Electrical, Production, Industrial, Computer, Electronics from a University or Institution recognized by Government of India
B	Work Experience: 5 years of work experience in the field of valuation of plant and machinery after completion of the degree or equivalent
C	Additional Requirement / Remarks: Preference should be given to applicants have competed certificate course in valuation of plant and machinery recognized by AICTL
D	Membership of any one national or international body of Appraisers/Valuers is mandatory

3.1 Applicants empanelled on the basis of criteria of qualification and certifications prescribed herein above shall be eligible for empanelment provided they have not been de-listed /de-paneled / removed for unsatisfactory performance and/or for negligence and/or for professional misconduct and/or for any fraudulent activity and/or for any other reason whatsoever, at the discretion of the Department.

3.2 Conditions

- a.** In case of empanelment of partnership firms and companies for undertaking valuations, the qualification and experience shall apply

to all partners and key personnel/ directors respectively of the partnership firm and company unless otherwise specified.

- b.** Experience of CE shall be calculated from the date of his/its first empanelment with any State/ Central Government Department/PSU/ Scheduled Banks.
- c.** CE's should have thorough knowledge of the industry concerned and also the type of machinery to be valued.
- d.** CE's should constantly update their knowledge base by actively participating in various continuing education programs including seminars, conferences, workshops, training programs, capacity building programs, etc.
- e.** References:
 - (i)** Applicant Chartered Engineers should provide evidence of previous work experience to the Department. Reference checks on applicant CE shall be carried out by the Department before empanelling on its panel to verify the competence, performance and service quality of applicant CE.
 - (ii)** For the purpose, applicant CE shall necessarily submit "AT LEAST 4" reference letters from Govt. Departments / any other public sector banks / financial institutions / DIST / courts / undertaking where the CEs had done valuations previously or companies for whom the CIP had done valuations previously, obtained on letter head and duly signed by a senior level official at zonal/head office and bearing rubber stamp of the issuing office.

4. Retired Staff Members: A retired staff member who is otherwise eligible for empanelment may also be considered for empanelment by the Department subject to following restrictions:

- a.** No punishment/penalty arising out of disciplinary proceedings has been imposed upon him/her either during the service career or subsequent to his/her superannuation.
- b.** No disciplinary /criminal /judicial proceedings are contemplated/ pending subsequent to his/her superannuation from the service.

5. Other Conditions and Declaration-cum-Undertaking: In addition to the above eligibility criteria, the following are the other conditions to be fulfilled by applicant CE:

5.1 The CE [individual/sole-proprietor / all partners / all directors] is a citizen of India / the entity is a body corporate registered in India.

5.2 The CE has a clean track record in as much as-

- a. The CE has not been removed / dismissed from valuation related service / previous employment earlier.
- b. The CE has not been found guilty of misconduct in professional capacity.
- c. The CE has not been convicted of any offence and sentenced to a term of imprisonment.
- d. The CE has not been convicted of an offence connected with any proceeding under the Customs Act, 1962 or any other acts.
- e. The CE has no complaints registered against him/it with CBI and/or police and/or court of law 3.
- f. The CE is not an un-discharged insolvent.

5.3 The CE/ the firm and all the partners of the firm and, the company and all the directors of the company shall each possess PAN Card.

5.4 The CE possesses required Goods and Services Tax registration Number.

5.5 All directors of the company shall each have DIN allotted to them.

5.6 The CE shall comply with the guidelines, standards and procedures, and abide by the code of conduct prescribed and as amended by the Department from time to time.

5.7 The CE shall act with independence, integrity and objectivity; shall undertake all valuation works with an independent mind and shall not come under any influence of anybody.

5.8 The CE shall not undertake valuation of any imported goods that may be assigned to him/it from time to time in which he/the firm/the company/ any of the partners/ any of the directors/any of his/its employees have direct or indirect interest in the goods/machinery being valued.

5.9 The CE shall complete the assignment of valuation and submit duly signed [by lead CEs in case of Company] Valuation Report within the timeframe stipulated by the department.

5.10 The CE shall not conceal or suppress any material information and facts prejudicial to the interest of the Department and shall make a complete and full disclosure at the time of application for empanelment, and should disclose immediately to the Department any such developments that may take place during the tenure of his/its empanelment with the Department.

5.11 The CE shall keep the Department informed immediately of any

happenings or events that would make him/it ineligible for empanelment.

5.12 For any negligence, lapses, professional misconduct and/or unfair practices resorted to by CE whether with the Department and/or other institutions; his/its empanelment with the Department will stand cancelled without further reference.

NOTE:

I. The above conditions apply to the individual, proprietor in case of sole proprietary concern, all individual partners and firm in case of partnership firm, all directors and company in case of company.

II. Applicant CE shall submit to the Department declaration-cum-undertaking to the above effect duly executed on non-judicial stamp paper of requisite value individual/sole-proprietor / all partners of the firm / all directors of the company in both representative and personal capacity at the time of his/its empanelment.

6. Code of Conduct for Chartered Engineers:

All CEs empanelled with department shall strictly adhere to the following code of conduct.

6.1 Integrity and Fairness

6.1.1 A CE shall, in the conduct of his/its business, follow high standards of integrity and fairness in all his/its dealings with his/its clients and other CEs.

6.1.2 A CE shall maintain integrity by being honest, straightforward, and forthright in all professional relationships.

6.1.3 A CE shall endeavor to ensure that he/it provides true and adequate information and shall not misrepresent any facts or situations.

6.1.4 A CE shall refrain from being involved in any action that would bring disrepute to the profession.

6.1.5 A CE shall keep public interest foremost while delivering his services.

6.2 Professional Competence and Due Care

6.2.1 A CE shall render at all times high standards of service, exercise due diligence, ensure proper care and exercise independent professional judgment.

6.2.2 A CE shall carry out professional services in accordance with the relevant technical and professional standards that may be specified from time to time

6.2.3 A CE shall continuously maintain professional knowledge and skill to

provide competent professional service based on up-to-date developments in practice, prevailing regulations/guidelines and techniques.

6.2.4 In the preparation of a valuation report, the CE shall not disclaim liability for his/its expertise or deny his/its duty of care, except to the extent that the assumptions are based on statements of fact provided by the company or its auditors or consultants or information available in public domain and not generated by the CE.

6.2.5 A CE shall not carry out any instruction of the client insofar as they are incompatible with the requirements of integrity, objectivity and independence.

6.2.6 A CE shall clearly state to his client the services that he would be competent to provide and the services for which he would be relying on other CEs or professionals or for which the client can have a separate arrangement with other CEs.

6.2.7 A CE shall not deploy any person other than notified by department to conduct any Inspection/Valuation. Deploying persons other than those listed/empanelled as CE by the department will be considered as a case of mis- conduct.

6.3 Independence and Disclosure of Interest

6.3.1 A CE shall act with objectivity in his/its professional dealings by ensuring that his/its decisions are made without the presence of any bias, conflict of interest, coercion, or undue influence of any party, whether directly connected to the valuation assignment or not

6.3.2 A CE shall not take up an assignment if he/it or any of his/its relatives or associates is not independent in terms of association to the company.

6.3.3 A CE shall maintain complete independence in his/its professional relationships and shall conduct the valuation independent of external influences.

6.3.4 A CE shall wherever necessary disclose to the clients, possible sources of conflicts of duties and interests, while providing unbiased services,

6.3.5 A CE shall not use or divulge to other clients or any other party any confidential information about the subject company, which has come to his/its knowledge without proper and specific authority or unless there is a legal or professional right or duty to disclose.

6.4 Information Management

6.4.1 A CE shall ensure that he/ it maintains written contemporaneous records for any decision taken, the reasons for taking the decision, and the information and evidence in support of such decision. This shall be maintained so as to sufficiently enable a reasonable person to take a view on the appropriateness of his/its decisions and actions.

6.4.2 A CE shall appear, co-operate and be available for inspections and investigations carried out by the authority, any person authorized by the authority.

6.4.3 A CE shall provide all information and records as may be required by the authority, the Commissioner (Appeals), Appellate Tribunal etc.

6.4.4 A CE while respecting the confidentiality of information acquired during the course of performing professional services shall maintain proper working papers for a period of three years or such longer period as required in its contract for a specific valuation, for production before a regulatory authority or for a peer review. In the event of a pending case before any authority of Customs, the record shall be maintained till the disposal of the case.

6.5 Gifts and hospitality:

6.5.1 A CE or his/its relative shall not accept gifts or hospitality which undermines or affects his independence as a CE.

6.5.2 A CE Shall not offer gifts or hospitality or a financial or any other advantage to a public servant or any other person with a view to obtain or retain work for himself/ itself, or to obtain or retain an advantage in the conduct of profession for himself/ itself.

6.6 Remuneration and Costs.

6.6.1 A CE shall provide services for remuneration which is charged in a transparent manner, is a reasonable reflection of the work necessarily and properly undertaken, and is not inconsistent with the applicable rules.

6.6.2 A CE shall not accept any fees or charges other than those which are disclosed in a written contract with the person to whom he would be rendering service.

6.7 Occupation, employability and restrictions:

6.7.1 A CE shall refrain from accepting too many assignments, if he/it is unlikely to be able to devote adequate time to each of his/ its assignments.

6.8 Negligence and professional misconduct by panel Chartered Engineers:

6.8.1 Sincerity and honesty apart, CE should be guided by the quality of

diligence in inspecting the imported goods in detail and investigate, inspect and analyze it accordingly. He/it should take reasonable care in arriving at the valuation of the machinery entrusted.

6.8.2 CE may be accused of negligence if he/it disregards the following: (i) Import of machineries of comparable value. (ii) Inadequate physical inspection of the machinery. (iii) Failure to consider major defects in the structural defects in the machinery etc.

6.8.3 Lapses may include conspiracy of CE with importer/exporter in undervaluation/overvaluation, incomplete, false and/or misleading report on the goods being valued.

7. Dis-empanelment

7.1 For any professional misconduct of CE and/or where the Revenue suffers loss due to any negligence and/or lapses on the part of CE, it will initiate such action against him/it as deemed necessary. Keeping in view the gravity of the lapses and/or misconduct, the department may take following action(s):

- a.** Removal of CE's name from its panel after giving him/it an opportunity of being heard followed by a written communication to that effect.
- b.** Initiation of legal proceedings, including filing of FIR, criminal complaint before Court.
- c.** Inform related professional bodies and institutions regarding misconduct of CE.