OFFICE OF THE COMMISSIONER OF CUSTOMS,
INLAND CONTAINER DEPOT, PATPARGANJ & OTHER IDCs, DELHI-110096,
PH: 011-22240054 FAX: 011-22232962

PUBLIC NOTICE NO.26/2019

Subject: Guidelines for Assessment and Examination of Goods on weightment basis under the provisions of the Customs Act, 1962-reg.

Attention of the Importers, Customs House Brokers, Members of Trade & Industry Association and other Stakeholders is invited to the issue regarding Assessment and Examination of Goods on weightment basis under the provisions of the Customs Act, 1962.

2. After considering the representation of the trade and the practice followed in other Commissionerates, the following practice will be followed in this Commissionerate in respect of all kinds of Cargo liable for physical weightment except marble blocks/slabs or any other restricted goods which shall be dealt with in accordance with the law.

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Deviation</th>
<th>Action to be taken</th>
</tr>
</thead>
<tbody>
<tr>
<td>i</td>
<td>Variation upto 1% in Weight</td>
<td>To be ignored</td>
</tr>
<tr>
<td>ii</td>
<td>Deviation of ascertained weight from the declared weight in the range of 1% to 5% only</td>
<td>No adjudication to be done but the value component of the excess goods will be included in the assessable value and appropriate duties will be recovered accordingly. For the purpose of recovery of duty for excess weight, these Bills of Entry need not be sent to Group Assessing Officer for quantity amendment and differential duty payment in EDI system, because that additional duty payment also involve IGST component for which importer may seek refund of GST or credit of GST</td>
</tr>
<tr>
<td>iii</td>
<td>Variation more than 5% of the declared weight</td>
<td>Value to be loaded initiating adjudication process as per the applicable provisions of law.</td>
</tr>
</tbody>
</table>
3. For the deviation in weight up to 5%, the value component of the excess goods will be included in the assessable value and appropriate duties will be recovered accordingly and the same should be sent to Group Assessing Officer for quantity amendment and differential duty payment in EDI system. This amendment should be made in the EDI system only instead of maintaining manual register so that these data can be reflect in report generate from EDI system. This will also be beneficial for the Importer to get the credit of IGST which was paid by importer due to additional weigh detection. Additionally, in the case of Bill of entry using the Licenses, the changes in the value and duty due to excess weight should be reflected in the Licenses, which can be done only by making the suitable changes by the Group Assessing Officer in the EDI system. Therefore, the value component of the excess goods will be included in the assessable value and appropriate duties should be recovered by sending the Bill of Entry to Group Assessing Officer for quantity amendment and differential duty payment in EDI system.

4. Difficulties faced, if any, may be brought to the notice of Joint Commissioner of Customs, ICD, Patparganj, New Delhi.

5. This issues with the approval of Commissioner of Customs, ICD, Patparganj, New Delhi.

Joint Commissioner

C.No: VIII(6)/ICD/PPG/Tech./P.N-20/2019/195 /2019/

Copy forwarded to:

1. The Chief Commissioner of Customs (Delhi Zone), New Custom House, New Delhi-110037
2. The Principal Commissioner of Customs, ICD TKD (Import), New Delhi.
3. The Principal Commissioner of Customs, ACC (Import), New Custom House, New Delhi.
4. The Commissioner of Customs, ICD TKD (Export), New Delhi.
5. The Commissioner of Customs, ACC (Export), New Custom House, New Delhi.
6. The Commissioner of Customs (Airport & General), New Custom House, New Delhi.
7. The Commissioner of Custom (Preventive), New Custom House, New Delhi.
8. The Additional Commissioner of Customs, ICD PPG, Delhi
9. The Joint Commissioner of Customs, ICD PPG, Delhi.
10. The Deputy/Assistant Commissioner of Customs, ICD PPG(Import Shed/Export Shed/Appraising Groups/Refund/SII/B/Drawback/Export Processing), ICD BBG, ICD Piyala, ICD Palwal, ICD Garhi Harsaru, ICD Patli, ICD Rewari, ICD Pali, ICD Bawal, ICD Sonepat, ICD Patipat, ICD Jattipur
11. The President, Delhi Customs Clearing Agents Association, 260-61, Anarkali Bazar, Chandwaian Extension, DDA Shopping Complex, New Delhi-110055
12. Notice Board
13. Guard File

Assistant Commissioner (Tech.)