Subject: - Guidelines for Assessment and Examination of Goods on weight basis under the provision 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 weight basis under the provision 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 kind of cargos 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>
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<tbody>
<tr>
<td>1.</td>
<td>Variation up to 1% in weight</td>
<td>To be ignored.</td>
</tr>
<tr>
<td>2.</td>
<td>Deviation of ascertained weight than 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 to be sent to Group Assessing Officer for quantity amendment and differential duty payment in EDI system. The differential duty in respect of these cases shall be paid with designated bank in ICD, Tughlakabad, New Delhi and same will be noted in department comments of Bill of Entry by the officer granting Out of Charge. The duty realized in such Bills of Entry shall also be maintained in Register to keep record of all such cases.</td>
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3. 

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<th>#</th>
<th>Description</th>
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<tr>
<td>3.</td>
<td>Variation is more than 5% of the declared weight.</td>
</tr>
</tbody>
</table>

3. Difficulties faced, if any, may be brought to the notice of Additional Commissioner of Customs, ICD/TKD (Imports), New Delhi.

This issues with the approval of the competent authority.

(HARI SHANKAR)
ADDITIONAL COMMISSIONER
ICD, TUGHLAKABAD (IMPORTS)
NEW DELHI

Copy to:-
1. The Chief Commissioner of Customs, CCCU (DZ), NCH, New Delhi for information.
2. The Commissioner of Customs (Export), ICD,TKD/ACC (Import)/ACC (Export)/ICD, PPG/Airport & General/Audit, New Delhi.
3. PA to Commissioner of Customs (Import), ICD, TKD, New Delhi.
4. All Additional /Joint Commissioners of Customs, Import Commissionerate, ICD Tughlakabad, New Delhi.
5. All Deputy/Assistant Commissioner of Customs, Import Commissionerate, ICD Tughlakabad, New Delhi.
8. Guard File.

(EMB) 22/10/19

DEPUTY COMMISSIONER OF CUSTOMS
TECHNICAL, ICD/TKD (IMPORTS)