Circular No.24/2010-Customs

F.No.528/9/2004-Cus(TU)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

159A, North Block,
New Delhi -110001.
4th August, 2010.

To

All Chief Commissioners of Customs / Customs (Prev.).
All Chief Commissioners of Customs & Central Excise.
All Commissioners of Customs / Customs (Prev.).
All Commissioners of Customs & Central Excise.

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Subject: Import of Boric Acid - clarification - regarding

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Sir / Madam,

Attention is invited to Board's Circular No.61/2004 dated 28.10.2004, Circular No.37/2005-Customs dated 6.09.2005 and Customs instruction dated 6.10.2006 on the issue of classification and importability of Boric Acid.

2. In this context, attention is also invited to Board's Circular No.34/2007-Customs dated 17.9.2007 which clarifies that *the classification of Boric Acid, in supersession of earlier Circulars, would be under heading 2810; technical grade pesticides for insecticidal use or Boric Acid put up for retail sale or other specified forms as preparations or articles alone will be classifiable under heading 3808*. Whereas the issue of classification stands settled, representations have been received in the Board from the trade and industry regarding difficulties being faced by them on the issue of importability of Boric Acid on account of Board's instruction dated 6.10.2006.

3. The issue has been examined in the Board. Accordingly, it is clarified that with the issuance of Board Circular No.34/2007-Customs dated 17.9.2007, all the earlier Circulars and instructions on the issue of classification and importability of Boric Acid have been superseded. However, provisions of Foreign Trade Policy as regards import of Boric Acid shall be adhered to.

4. Pending assessments, if any, may be finalised accordingly.

5. Suitable Public notice/ Standing Order may be issued to guide the trade and staff.

6. Difficulty faced, if any, may be brought to the notice of the Board.

Yours faithfully,

(R. P. Singh)
Director (Customs)

Internal circulation - As usual

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