Circular No. 20/98-Customs

dated 25/3/98

[F.No. 528/42/95-CUS (TU)]

Government of India

Ministry of Finance

Department of Revenue, (Tariff Unit) New Delhi

Subject: Import of components of colour Television sets Assessment - Regarding.

Your attention is invited to the Circular No. 44/97-Custom dated 30.9.1997. The Conference of Commissioner at Chennai had discussed the circular and suggested that the interpretation of Para 6 has created many problem and existing regular importers have started questioning the established assessment practices. They had suggested to review the circular.

2. It is seen that the incorporation of an example to populating P.C.B. in the last part of paragraph 6 of the Circular gives an unintended impression that the process of populating PCB itself would amount to working on the imported components and consequently would entitle an importer to claim component rate of duty. The intention in incorporating this sentence was only to illustrate and activity. The question whether the components in a particular import are required to be further worked upon is a matter of fact which will have to be determined be the assessing officer looking at totality of imports. Board has accepted the recommendation of the Tariff Conference to the above extent.

3. The last sentence of para 6 of the Circular No. 44/97 starting from "It also appears that the process of populating the PCB, a critical component of the TV; amounts to working on the Bare (unmounted) PCB, thus satisfying the criterion brought in on a sequel to the amendment of the Explanatory Notes" is hereby deleted.

Sd/-
(S. Ramanathan)
Senior Technical Officer
(Tariff Unit)