Circular No.35 / 2011- Customs

F.No. 450/160/2010-Cus.IV
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
Tariff Unit
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299-A, North block, New Delhi-1,
9th August, 2011.

To

All Chief Commissioners / Commissioners of Customs / Customs (Prev.),
All Chief Commissioners / Commissioners of Customs & Central Excise,
All Directors General under CBEC.

IndiaCode

Sir / Madam,

Subject: Reports of illegal imports of pesticides by some traders - reg.

It has come to the notice of the Board that some unscrupulous importers are illegally importing pesticides under various headings of harmonised tariff by declaring their chemical names instead of both common and chemical names.

2. Section 46 of the Customs Act, 1962 makes it mandatory for an importer / CHAs to declare full, correct and accurate information concerning the goods being imported in the appropriate columns while filing the Bill of Entry. The accuracy of this information is vital to correct classification and assessment of duty including application of import restrictions, if any. Thus especially in case of imported items like chemicals, pesticides and insecticides it is necessary to properly declare basic information like complete description of goods, common name and chemical name, grade, specification, etc. If an importer / CHA fails to furnish the complete details then penal action may be warranted in terms of the provisions of the Customs Act, 1962 and other Acts and Rules for time being in force. Incorrect / incomplete declaration may impact assessment of goods, a composite function of classification, valuation, levy of correct duty and application of restrictions / prohibitions imposed under various allied laws.

3. You are directed to specifically alert the concerned officers on the aforesaid aspects.

4. Further, Rule 9(1) of the Insecticide Act, 1968 requires importers of insecticide to apply to the Registration Committee, Ministry of Agriculture for the registration of such goods. In case of pesticides in the Schedule to the said Act, registration and permit from Secretariat of CIB &RC is required. The certificate of registration and / import permit for import issued by the CIB &RC should also be properly checked at the time of import.

5. Suitable Public Notice/ Standing Order may be issued for guidance of all concerned.

Yours faithfully,

(Subodh Singh)
OSD (Customs), Tariff Unit