**Circular No. 45/2002-Cus.**
23rd July, 2002

**F.No.438/38/2000-Cus.IV**
Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Excise & Customs

**Subject: Marble Imports- Finalisation of Provisional Assessments-reg.**

I am directed to refer to Board's Circular No. 40/2002-Cus., dated 17/7/2002 on the above-mentioned subject, wherein various issues involved in finalisation of provisional assessment cases of marble imports were clarified. In the said Circular, para 2(d) contains guidelines on valuation of marble slabs and marble blocks. Certain discrepancies in para 2(d) of the said Circular have been pointed out by the field formations.

2. The matter has been examined. It has been felt that para 2(d) of the said Circular needs to be revisited by the Board. Therefore, it has been decided that pending final decision in the matter, application of the para 2(d) of said Circular should be kept in abeyance.

3. Difficulties, if any, in implementation of above instructions, may be brought to the notice of the Board. Kindly acknowledge receipt of the Circular.

Yours faithfully,

Rajendra Singh
OSD (Cus.IV)