Circular No. 51/2003
June 18 ,2003

F.No.401/59/Cus.III
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

Subject : Implementation of New Revised 8 digit HS Codes in exports documents and export DTRs to be transmitted to DGCI&S, Kolkata -reg

I am directed to invite attention of all concerned that a Revised 8 digit Commodity Classification (HS) for imports was made effective from February , 2003 , which was to be followed by CBEC, DGFT and DGCI&S.

2. The Directorate General of Commercial Intelligence and Statistics , Ministry of Commerce have brought to the notice of the Board that there is lot of confusion about export data compilation in the field formations of Customs, as a result of which , the DGCI&S is facing problem in compiling the statistical data for the entire country. Though import data is being compiled on the basis of revised 8 digit HS Code, there is no uniformity on compilation of export data.

3. The matter has been examined by the Board and following decisions have been taken:-

(i) The RITC code presently being reflected in the Shipping Bills, which indicates the 8 digit import tariff classification code, should be based on the revised (HS) codes for imports. In order to ensure that the RITC codes are entered correctly, random verification by proper officer may be carried out to ensure that the classification code indicated under the RITC Head matches the description of the product in the Shipping Bill (the goods should not be subjected to physical examination only for verifying the RITC code). The field formation will ensure that Non-EDI as well as EDI DTRs relating to exports are sent to DGCI&S, Kolkata on 8 digit import Tariff Classification.

(ii) The field formations should also ensure that the measurements (weight, volume, length or area) both in the Bill of Entry & Shipping Bill are also indicated in the unit of measurement mentioned in the 8 digit import Tariff Schedule. In addition to this, the parties can continue to use the units of measurement as per their terms of sale or purchase.

(iii) System managers of each customs formation which is on EDI should immediately have their software modified so that export DTRs are sent to DGCI &S , Kolkata, as per the revised 8 digit classification only.

4. Difficulties if any experienced in implementation of the above should be brought to the notice of the Board immediately.

5. The receipt of this circular may kindly be acknowledged.

6. Hindi version will follow.

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