



OFFICE OF THE COMMISSIONER OF CUSTOMS
'CUSTOM HOUSE', NAVRANGPURA, AHMEDABAD - 380 009

F. No. VIII/48-51/Cus/T/2010

Date: April 13 , 2010

STANDING ORDER NO. 12/2010

Subject: First time import of any goods – Verification of documents – Reg.

Attention of all of the Officers in the jurisdiction of this Commissionerate is invited to import of any goods by an importer for the first time and the Public Notice No 18/2010 dated 13.04.2010 issued by Commissioner of Customs, Ahmedabad.

2. It has been observed that some unscrupulous importers are importing / attempting to import goods using the IEC No. of other persons, who, on verification, have been found in many cases to be fictitious in the sense that they do not exist at the given address or do not have any knowledge / idea about the import consignment, nor do they have any finance for / experience in the business of imports / exports and in fact they are dummies. Such imports by the said unscrupulous importers set a chain of economic offences starting from mis-declaring the description, value and quantity to Customs down to non-payment of Sales Tax / VAT, Income-Tax, Octroi, Money Laundering, generation of black money and violations of foreign exchange laws.

3. As a preventive measure, it has been decided to look into the aspect of the genuineness of the importers, who are importing any goods for the first time through ICDs /ACC of this Commissionerate. All such first time importers of any goods through ICDs / ACC of this Commissionerate or their Agent, shall submit the following documents to the concerned Assessing officer, as envisaged in the Public Notice No. 18/2010 dated: 13.04.2010:

- (i) Copy of VAT / Sales Tax Registration Certificate;

- (ii) Certificate from the Bank with whom, the Bank Account is being maintained by the importer certifying the signatures, name and address of the importer;
- (iii) Proof of payment / remittance through the importer's account in respect of the goods;
- (vi) Balance sheet of the previous year; and
- (v) Copy of the last Income-Tax Return / VAT or Sales Tax Return filed.

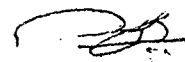
3 However, in respect of the RMS facilitated Bills of Entry, the above prescribed documents shall be submitted to the officer who has to grant the Out of Charge (OOC).

4. The CHA are expected to play a positive role in this regard in terms of Regulation 13 of Customs House Agents' Licensing Regulations, 2004. Once the documents (i) to (v) above are filed, import will be allowed on payment of duties applicable. However, if an importer or his agent fails to submit one or more of the aforesaid documents, but submits sufficient number of the prescribed documents (say three out of the five), goods enough to indicate that the IEC holder is a genuine one, the clearance of the goods shall be allowed, subject to other normal checks.

5. The assessing officer or the officer granting OOC, as the case may be, shall verify, as to whether the importer is a first time importer of any goods through ICDs / ACC of this Commissionerate, through EDI system or through manual records maintained in this behalf, with the help of IEC.

6. In the case of first time import of any goods by importer, the assessing officer who had received the documents, after allowing the clearance subject to usual checks and scrutiny, shall properly file the same and maintain dossier thereof in respective ICDs / ACC.

7. The same is brought to the notice of all the officers and staffs and field formations for information, guidance and strict compliance. Difficulties, if any, in implementation of the instructions contained in the said Order may be brought to the notice of this office, immediately.


20.04.10

(Shashi Bhushan Singh)
Commissioner

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