

**OFFICE OF THE COMMISSIONER OF CUSTOMS,
CENTRAL REVENUE BUILDING, QUEEN'S ROAD, BANGALORE - 560 001**

C.No. VI 11/48/177/2006 Cus Tech

dated 20.03.2007

PUBLIC NOTICE No. 23/2007

Subject: Notification No. 11/06 CE (NT) dated 29.05.2006 – RSP based assessment for the item description “parts, components and assemblies of automobiles” – reg.

Attention is invited of Importers, Custom House Agents and Trade to the Notification No. 11/2006 CE(NT) dated 29.05.2006 allowing an abatement of 33.5% of retail sale price, for “parts, components and assemblies of automobiles” which may fall under “any heading” of the first schedule of Central Excise Tariff Act, 1985.

2. It has come to notice that importers are facing difficulties while filing bills of entry through ICES for “parts, components and assemblies of automobiles” falling under chapters other than 87, imported for retail sale in respect of RSP based assessment for additional duty of Customs.

3. The matter has been looked into. As a facilitation measure, the CETH code **87089900** (which describes “other parts and accessories of automobiles”) is allowed to be claimed for those parts and accessories which by tariff falls in other chapters like 39, 40, 73, 82, 84, 90 etc.

4. Accordingly, importers of “parts, components and assemblies of automobiles”, falling in chapters other than 87 of the first schedule of CETA, 1985, imported for retail sale, are advised to enter CETH code as **87089900**, while filing bills of entry through ICES. The importer should also indicate the actual CET headings, within brackets, in the description column of the bills of entry, after description of the item, eg., Nuts of automobiles (73181600), Rubber seals (40169330).

5. The Customs tariff headings for the said items will however continue to be indicated against the corresponding entry in Customs Tariff Act, 1975.

6. In respect of "parts, components and assemblies of automobiles" which are imported for other than retail sale, the importers are advised to declare the corresponding CTH and CETH only, since, the additional duty of customs on such category of imported goods will not attract RSP based assessment.

These instructions will be applicable till **30.06.2007**.

Sd/-

(A.K. KAUSHAL)

Commissioner of Customs, Bangalore.

(Issued from C.No. VIII/48/177/2006 Cus. Tech.)

The above P.N is available on Customs Commissionerate Web-site

<http://www.kar.nic.in/blrcustoms/>

Copy submitted to the Chief Commissioner of Customs, Bangalore Zone, Bangalore w.r.to letter C.No. VIII/48/47/2007 CC CUS (BZ) dated 22.01.07 for kind information.

Copy to:-

- (01) Shri D.B. Baral, Additional Commissioner of Customs, Air Cargo Complex, Bangalore w.r.to letters C.No, VIII/9/02/05 dated 13.02.07 & 16.03.07 with an instruction to review the situation after 3 months and report this Office for further necessary action.
- (02) M/s Toyota Kirlosakr Motor Pvt. Ltd., Plot No.1, Bidadi Indl. Area, Ramanagar Taluk, Bangalore (Rural) Dist., Pin - 562 109, w.r.to their letter TKM/IMPEX/13/2007-08 dated 16.01.07.