



GOVERNMENT OF INDIA
MINISTRY OF FINANCE

**OFFICE OF THE COMMISSIONER OF CUSTOMS:
P.B.NO.5400, CENTRAL REVENUE BUILDING, QUEENS ROAD, BANGALORE –01.**

TRADE FACILITY NO. 105/2006

Dated: 19.9.2006

Sub:- Customs – Forwarding of the Taxation Laws (Amendment) Act, 2006 - reg.

With Effect from 13/7/2006, the Taxation Laws (Amendment) Act, 2006, has been introduced which has brought in certain amendments in the Customs Act 1962 and Customs Tariff Act 1975 to facilitate the trade. Copy of the relevant portions of the amendments pertaining to Customs Act 1962 and Customs Tariff Act 1975 published in the Gazette of India is enclosed herewith for information of Public, Trade and others concerned. The Taxation Laws (Amendment) Act, 2006, among others, in Chapter III deals with amendments made to Customs Act 1962 and Customs Tariff Act 1975.

SD/-
(H.V. CHAUHAN)
COMMISSIONER

Encl:a/a

To

All as per the Customs Mailing List 'B'.
(Issued from file C.No.VIII/48/297/2006 Cus Tech.)

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

EXTRACTS OF AMENDMENTS PERTAINING TO CUSTOMS ACT 1962.

CHAPTER I PRELIMINARY

1. This Act may be called the Taxation Laws (Amendment) Act, 2006

CHAPTER III INDIRECT TAXES *Customs*

1. In the Customs Act, 1962 (hereafter referred to as the Customs Act), in section 17, after sub-section (4), the following sub-section shall be inserted, namely:—

“(5) Where any assessment done under sub-section (2) is contrary to the claim of the importer or exporter regarding valuation of goods, classification, exemption or concessions of duty availed consequent to any notification therefore under this Act, and in cases other than those where the importer or the exporter, as the case may be, confirms his acceptance of the said assessment in writing, the proper officer shall pass a speaking order within fifteen days from the date of assessment of the bill of entry or the shipping bill, as the case may be.”.

2. In section 18 of the Customs Act, after sub-section (2), the following sub-sections shall be inserted, namely:—

“(3) The importer or exporter shall be liable to pay interest, on any amount payable to the Central Government, consequent to the final assessment order under sub-section (2), at the rate fixed by the Central Government under section 28AB from the first day of the month in which the duty is provisionally assessed till the date of payment thereof.

(4) Subject to sub-section (5), if any refundable amount referred to in clause (a) of sub-section (2) is not refunded under that sub-section within three months from the date of assessment of duty finally, there shall be paid an interest on such unrefunded amount at such rate fixed by the Central Government under section 27A till the date of refund of such amount.

(5) The amount of duty refundable under sub-section (2) and the interest under sub-section (4), if any, shall, instead of being credited to the Fund, be paid to the importer or the exporter, as the case may be, if such amount is relatable to—

(a) the duty and interest, if any, paid on such duty paid by the importer, or the exporter, as the case may be, if he had not passed on the incidence of such duty and interest, if any, paid on such duty to any other person;

(b) the duty and interest, if any, paid on such duty on imports made by an individual for his personal use;

(c) the duty and interest, if any, paid on such duty borne by the buyer, if he had not passed on the incidence of such duty and interest, if any, paid on such duty to any other person;

(d) the export duty as specified in section 26;

(e) drawback of duty payable under sections 74 and 75.”.

3. In section 28 of the Customs Act,—

(a) after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) When any duty has not been levied or has been short-levied or the interest has not been charged or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful misstatement or suppression of facts by the importer or the exporter or the agent or employee of the importer or exporter, to whom a notice is served under the proviso to subsection (1) by the proper officer, may pay duty in full or in part as may be accepted by him, and the interest payable thereon under section 28AB and penalty equal to twenty-five per cent. of the duty specified in the notice or the duty so accepted by such person within thirty days of the receipt of the notice.”;

(b) to sub-section (2), the following provisos shall be added, namely:—

“Provided that if such person has paid the duty in full together with interest and penalty under sub-section (1A), the proceedings in respect of such person and other persons to whom notice is served under sub-

section (I) shall, without prejudice to the provisions of sections 135, 135A and 140, be deemed to be conclusive as to the matters stated therein:

Provided further that, if such person has paid duty in part, interest and penalty under sub-section (IA), the proper officer shall determine the amount of duty or interest not being in excess of the amount partly due from such person.”.

3a . After section 28B of the Customs Act, the following section shall be inserted, namely:—

“28BA. (I) Where, during the pendency of any proceeding under section 28 or section 28B, the proper officer is of the opinion that for the purpose of protecting the interests of revenue, it is necessary so to do, he may, with the previous approval of the Commissioner of Customs, by order in writing, attach provisionally any property belonging to the person on whom notice is served under sub-section (I) of section 28 or sub-section (2) of section 28B, as the case may be, in accordance with the rules made in this behalf under section 142.

(2) Every such provisional attachment shall cease to have effect after the expiry of a period of six months from the date of the order made under subsection (I):

Provided that the Chief Commissioner of Customs may, for reasons to be recorded in writing, extend the aforesaid period by such further period or periods as he thinks fit, so, however, that the total period of extension shall not in any case exceed two years:

Provided further that where an application for settlement of case under section 127B is made to the Settlement Commission, the period commencing from the date on which such application is made and ending with the date on which an order under sub-section (I) of section 127C is made shall be excluded from the period specified in the preceding proviso.”.

4. In section 104 of the Customs Act, for sub-section (I), the following sub-section shall be substituted, namely:—

“(I) If an officer of customs empowered in this behalf by general or special order of the Commissioner of Customs has reason to believe that any person in India or within the Indian customs waters has committed an offence punishable under section 132 or section 133 or section 135 or section 135A or section 136, he may arrest such person and shall, as soon as may be, inform him of the grounds for such arrest.”.

In section 108 of the Customs Act, for sub-section (I), the following sub-section shall be substituted, namely:—

“(I) Any gazetted officer of customs duly empowered by the Central Government in this behalf, shall have power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing in any inquiry which such officer is making under this Act.”.

5. After section 110 of the Customs Act, the following section shall be inserted, namely:—

“110A. Any goods, documents or things seized under section 110, may, pending the order of the adjudicating officer, be released to the owner on taking a bond from him in the proper form with such security and conditions as the Commissioner of Customs may require.”.

6. After section 114A of the Customs Act, the following section shall be inserted, namely:—

“114AA. If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.”.

7. In section 124 of the Customs Act, in clause (a), for the words “writing informing”, the words “writing with the prior approval of the officer of customs not below the rank of a Deputy Commissioner of Customs, informing” shall be substituted.

8. In section 129D of the Customs Act, in sub-section (2), for the words “such authority”, the words “such authority or any officer of customs subordinate to him” shall be substituted.

9. In section 132 of the Customs Act, for the words “six months”, the words “two years” shall be substituted.

10. In section 133 of the Customs Act, for the words “six months”, the words “two years” shall be substituted.

11. In section 137 of the Customs Act, in sub-section (I), for the word and figures “section 135”, the words, figures and letter “section 135 or section 135A” shall be substituted.

12. After section 154A of the Customs Act, the following section shall be inserted, namely:—
“154B. (I) If the Central Government is of opinion that it is necessary or expedient in the public interest to publish the names of any person and any other particulars relating to any proceedings or prosecutions under this Act in respect of such person, it may cause to be published such names and particulars in such manner as it thinks fit.

(2) No publication under this section shall be made in relation to any penalty imposed under this Act until the time for presenting an appeal to the Commissioner (Appeals) under section 128 or the Appellate Tribunal under section 129A, as the case may be, has expired without an appeal having been presented or the appeal, if presented, has been disposed of.

Explanation.—In the case of a firm, company or other association of persons, the names of the partners of the firm, directors, managing agents, secretaries and treasurers or managers of the company, or the members of the association, as the case may be, may also be published if, in the opinion of the Central Government, circumstances of the case justify it.”.

Customs tariff

13. In section 8B of the Customs Tariff Act, 1975, in the first proviso to sub-section (I), for the words “all such countries”, the words “developing countries each with less than three per cent. import share” shall be substituted.

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

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

Sl. No	Notification Customs (Tariff/NonTariff)/ Board's Circular No.& date.	Act, 2006, reg) Subject.	Public Notice/Trade Facility No. & date.
.	Board's Circular No. 25/06 cus dated 19.09.06	Computation of value addition whose same materials are supplied free of cost – Determination of Drawback under Rule 6 or Rule 7 of drawback Rules, reg.	PN No. 106/06 dtd 25.09.06
10	-----	Forwarding of Customs NT No, 105, 106 & 107 – reg.	PN No. 107/06 dtd, 28.09.06
	Notn No.105/06 Cus(NT) dtd 15.09.06	Amendment to Notification No.36/2001-Cus(NT) dated 03.08.2001.	-- do --
	Notn No.106/06 Cus(NT) dtd 26.09.06.	Rate of Exchange Conversion of Foreign Currency (Imported goods)	-- do --
	Notn No.107/06 Cus(NT) dtd 26.09.06.	Rate of Exchange Conversion of Foreign Currency (Imported goods)	-- do --

2. All Trade Associations and Chamber of Industries and Commerce are requested to bring the contents of this Trade Facility to their constituent members immediately.

JOINT. COMMISSIONER OF CUSTOMS
HQRS., (TECHNICAL) BANGALORE.

(Issued from the file C.NO. VIII/48/97 /2006 Cus Tech.
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ಆಫೀಸ್ ಆಫ್ ಕಮಿಷನರ್ ಆಫ್ ಕಸ್ಟಮ್ಸ್, ಸೆಂಟ್ರಲ್ ರಿವೆನ್ಯೂ ಬಿಲ್ಡಿಂಗ್, ಪಿ.ಬಿ.ನಂ.5400, ಕ್ವೀನ್ಸ್ ರೋಡ್, ಬೆಂಗಳೂರು 560 001

OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL REVENUE BUILDING , P.B.NO.5400, QUEENS ROAD, BANGALORE 560 001.

ಕಸ್ಟಮ್ಸ್ ಆಫೀಸ್ ಆಫ್ ಕಮಿಷನರ್ ಆಫ್ ಕಸ್ಟಮ್ಸ್, ಬೆಂಗಳೂರು. ಪಬ್ಲಿಕ್ ನೋಟೀಸ್ ನಂ. 109/06
ತಾರೀಖು: 19.10.2006

Subject: -Importers of Wheat (Stock Declaration) Order, 2006, issued under the Essential Commodities Act, 1955 vide Notification dated 19/9/2006 -reg.

A copy of the Order dated 19/9/2006 issued by the Ministry of Consumer Affairs, Food and Public Distribution (Department of Food and Public Distribution), New Delhi, and Board's letter F.No.460/50/2006 Cus V dated 5/10/2006 on the above subject is enclosed herewith for information of the Trade, Public and others concerned.

JOINT. COMMISSIONER OF CUSTOMS
(TECHNICAL) BANGALORE

(ಆಫೀಸ್ ಆಫ್ ಕಮಿಷನರ್ ಆಫ್ ಕಸ್ಟಮ್ಸ್, ಸೆಂಟ್ರಲ್ ರಿವೆನ್ಯೂ ಬಿಲ್ಡಿಂಗ್, ಪಿ.ಬಿ.ನಂ.5400, ಕ್ವೀನ್ಸ್ ರೋಡ್, ಬೆಂಗಳೂರು 560 001)
ಇದನ್ನು ಫೈಲ್ ನಂ. VIII/48/1/2006 Cus Tech)

Issued from file C.NO. VIII/48/1/2006 Cus Tech)

ಆಫೀಸ್ ಆಫ್ ಕಮಿಷನರ್ ಆಫ್ ಕಸ್ಟಮ್ಸ್, ಸೆಂಟ್ರಲ್ ರಿವೆನ್ಯೂ ಬಿಲ್ಡಿಂಗ್, ಪಿ.ಬಿ.ನಂ.5400, ಕ್ವೀನ್ಸ್ ರೋಡ್, ಬೆಂಗಳೂರು 560 001
As per mailing list "B" of Customs.

ಆಫೀಸ್ ಆಫ್ ಕಮಿಷನರ್ ಆಫ್ ಕಸ್ಟಮ್ಸ್, ಸೆಂಟ್ರಲ್ ರಿವೆನ್ಯೂ ಬಿಲ್ಡಿಂಗ್, ಪಿ.ಬಿ.ನಂ.5400, ಕ್ವೀನ್ಸ್ ರೋಡ್, ಬೆಂಗಳೂರು 560 001
ಇದನ್ನು ಫೈಲ್ ನಂ. VIII/48/1/2006 Cus Tech)

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OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL REVENUE BUILDING ,
P.B.NO.5400, QUEENS ROAD, BANGALORE 560 001.

PUBLIC NOTICE NO. 110/2006

Date: 19/10/2006

Subject: **Forwarding of Customs Tariff Notification-reg.**

Copy of the Customs Tariff Notifications received from Government of India, Ministry of Finance and Department of Revenue, New Delhi is enclosed herewith for the information of Public, Trade and others concerned.

SL.NO.	NOTN NO. AND DATE.	SUBJECT
1	100/2006 Cus dated 16/10/2006	Amends Notification No.122/2002-Customs dated 31/10/20032
2	101/2006 Cus dated 29/09/2006	Amends Notification No.122/2002-Customs dated 31/10/2002
3	102/2006 Cus dated 29/9/2006	Imposes Anti Dumping Duty
4	103/2006 Cus dated 29/9//2006	Amends Notification No.117/2003-Customs dated 24/07/2003
5	104/2006 Cus dated 05/10/2006	Amends Notification No.21/2002-Customs dated 1/03/2002
6	105/2006 Cus dated 06/10/2006	Imposes Anti Dumping Duty
7	106/2006 Cus dated 9/10/2006	Imposes Anti Dumping Duty
8	107/2006 Cus dated 10/10/2006	Rescinds Notification No.68/2005-Customs dated 19/7/2005.
9	108/2006 Cus dated 16/10/2006	Continues Anti Dumping Duty on Sodium Hydrosulphite falling under Tariff 2831 and 2832
10	109/2006 Cus dated 16/10/2006	Rescinds Notification No.114/2001 Cus dated 2/11/2001

**JOINT. COMMISSIONER
(TECHNICAL) BANGALORE.**

Copy to : All as per mailing list " B"

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OFFICE OF THE COMMISSIONER OF CUSTOMS
C.R.BUILDING : QUEEN'S ROAD , POST BOX NO 5400 , BANGALORE-1

URGENT

PUBLIC NOTICE NO: NO. **113 /2006**

Dated: 01.11.2006

Sub: Customs - Custom House Agents' Licensing Regulations, 2004 - Conducting of Written Examination under Regulation 8 of CHALR, 2004 - Reg.

1. The written examination under Regulation 8 of CHALR 2004 is proposed to be held in the second fortnight of December, 2006. The date and venue of the examination will be communicated in due course. The CHAs may sponsor their candidates for the said examination.

2. The candidates sponsored by the CHAs should be employees, partners or directors of the licensed CHAs and should possess the qualifications specified in Regulation 6, which are as under:

Graduate from a recognized University and possessing a professional degree viz. C.A/M.B.A/L.L.B./ Diploma in Customs Clearance work from any Institute or University recognized by the Government with a working knowledge of computers and customs procedures,

OR

A graduate having at least three years experience in transacting Custom House Agents' work as a G-Card holder,

OR

A retired Group 'A' officer from the Indian Custom and Central Excise Service (IC&CES) having a minimum of ten years experience in Group 'A'

3. All the applicants have to possess the requisite qualifications under Reg 6 of CHALR' 2004 on the date of submission of their applications. **Please note that qualifications / degrees mentioned above only is acceptable and equivalent qualifications are not acceptable.**

4. Further, CHA licence holders granted permission to operate under Regulations 15(2) or 16(2) of CHALR, 2004 may also submit the applications of their nominated employees/directors/partners possessing the above cited qualification for the said written exam. The final result of the written examination held on 7.8.06 would be declared before the proposed next written examination. Therefore, the candidates who appeared in the written examination held on 07.08.06 may also appear in the proposed next written examination, if required and, if they are otherwise eligible under the provisions of CHALR, 2004.

5. All the applicants who intend to take the examination may submit their applications giving their particulars in the enclosed proforma (alongwith recent passport size photograph and photocopy of CHA licence) so as to reach this office on or before **22.11.06.**

6. Attested copies of documents in support of qualification(s) may be enclosed , with the applications.

7. The applications received after the last date will not be considered for the above examination and no further correspondence in the matter will be entertained.

(H.V.CHAUHAN)
COMMISSIONER

To
All as per mailing list B. (Issued from C.No. VIII/48/373/2006 Cus.Tech

PROFORMA

1. Name of the Candidate (BLOCK LETTERS) :
2. Sponsoring CHA (NAME) :
3. CHA Licence No and validity
4. Whether the candidate is a Proprietor/Director/Partner or Employee:
4. Qualification :
5. Computer Knowledge :
6. G- Card No & date (If any) :
7. Other enabling particulars in terms of Regulation 6 :
8. Earlier attempts : (if any)