OFFICE NOTE.

1. Attention of all officers of Customs posted at Courier Cell, APSC, Mumbai and all Authorized Couriers operating at Courier terminal, Mumbai is drawn to the provisions of Regulation 5 and Regulation 6 of Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 (as amended) read with the Public Notice No. 34/2018-19 dated 07.01.2019 issued by the Commissioner of Customs-II, Airport Special Cargo Commissionerate, Mumbai and the provisions Section 2(2), Section 14, Section 46 and Section 50 of Customs Act, 1962, Rule 11 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and Rule 7 of Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

2. The above mentioned provisions of Customs Act, 1962 and Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and Customs Valuation (Determination of Value of Export Goods) Rule 2007 cast upon the importers and exporters, inter-alia, the obligation of disclosure of full and accurate details relating to description and value of goods as also a declaration regarding the accuracy and completeness of the information given and the authenticity and validity of supporting documents provided.

3. As per the provisions of Regulation 5 and Regulations 6 of Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010, the Authorized Courier or his agent is required to file Courier Bills of Entry/ Courier Shipping Bills for clearance of import/export goods at Courier Terminal and in terms of Para 2 of the Public Notice No.34/2018-19 dated 07.01.2019, the Authorized Courier is alone responsible to Customs for all imports and export made at the Courier Terminal.

4. The abovementioned provisions of Customs Act 1962, Valuation Rules, 2007 and Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 are reproduced below

Section 2(2) of the Customs Act, 1962, defines assessment as –
“determination of the dutiability of any goods and the amount of duty, tax, cess or any other sum so payable, if any, under this Act or under the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act) or under any other law for the time being in force, with reference to- (a) the tariff classification of such goods as determined in accordance with the provisions of the Customs Tariff Act; (b) the value of such goods as determined in accordance with the provisions of this Act and the Customs Tariff Act; (c) exemption or concession of duty, tax, cess or any sum, consequent upon any notification issued therefor under this Act or under the Customs Tariff Act or under any other law for the time being in force; (d) the quantity, weight, volume, measurement or other specifics where such duty, tax, cess or any other sum is leviable on the basis of the quantity, weight, volume, measurement or other specifics of such goods; (e) the origin of such goods determined in accordance with the provisions of the Customs Tariff Act or the rules made thereunder, if the amount of duty, tax, or any other sum is affected by the origin of such goods; (f) any other specific factor which affects the duty, tax, cess or any other sum payable on
such goods, and includes provisional assessment, self-assessment, re-assessment and any assessment in which the duty assessed is nil."

Sub-section 4A of section 46 of the Customs Act, 1962 prescribes that:
"The importer who presents a bill of entry shall ensure the following, namely:-
(a) The accuracy and completeness of the information given therein;
(b) The authenticity and validity of any document supporting it; and
Compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force"

Sub-rule (1) of rule 11 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 that the importer or his agent is required to furnish-
"(a) a declaration disclosing full and accurate details relating to the value of imported goods; and
(b) any other statement, information or document including an invoice of the manufacture or producer of the imported goods where the goods are imported from or through a person other than the manufacturer or producer, as considered necessary by the proper officer for determination of value of imported goods under these rules."

Sub-rule(2) of rule 11 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 stipulates that "Nothing contained in these rules shall be construed as restricting or calling into question the right of the proper officer of customs to satisfy himself as to the truth of accuracy of any statement, information, document or declaration presented for valuation purposes."

Sub-section (3) of section 50 of the Customs Act, 1962 provides that "The exporter who presents a shipping bill or bill of export under this section shall ensure the following, namely:-
(a) The accuracy and completeness of the information given therein;
(b) The authenticity and validity of any document supporting it; and
(c) Compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force."

Rule 7 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 stipulate that "The exporter shall furnish a declaration relating to the value of export goods in the manner specified in this behalf."

5. The aforesaid discussed provisions clearly require, inter-alia, that the information provided by the importer/exporter is not only accurate but also complete. The importer/exporter is required to make available all details that may be necessary for the proper assessment of imported/export goods.

6. As far as the Courier Bills of Entry and Courier Shipping Bills are concerned, the provisions of Regulations 5 and Regulations 6 of Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 (as amended) need to read with the above provisions of the Customs Act, 1962 and relevant rules of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and Customs Valuation (Determination of Value of Export Goods) Rules, 2007 as referred above.

7. The Public Notice No. 34/2018-19 dated 07.01.2019 also clarifies the status of an Authorized Courier, who is filing the Courier Bills of Entry and Courier Shipping Bills for the clearance of imported goods and goods to be exported under the Courier mode. In para 2 of the above Public Notice dated 07.01.2019, states that

"2. Hence, the Authorised Courier alone is responsible to Customs for all imports and exports made at the Courier Terminal, APSC, Mumbai, in terms of the CEDPR, 2010."

8. Having considered the above provisions of the Customs Act, 1962, Rules of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, Rules of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007, provisions of Regulations of the Courier Imports and Export (Electronic Declaration and Processing) Regulations, 2010 and Public Notice No.34/2018-19 dated 07.01.2019, all officers of Customs posted at Courier Terminal, APSC, Mumbai are directed to ensure that all such details of the imported/export goods, that are essential for their proper valuation and assessment are declared by the Authorized Couriers in the documents filed for the
clearance of imported goods and goods to be exported. All the Authorized Courier operating at Courier Terminal, APSC, Mumbai Zone-III are also advised that non-declaration of all the essential details of imported/export goods are violative of the extant provisions of law and may not only have legal consequences but would also lead to avoidable delays and disputes.

9. Difficulties, if any, in this regard may be brought to the notice of the Deputy Commissioner of Customs, Courier Cell, APSC, Mumbai Zone-III.

(ยตย์) 15/05
(YOGESH LOKE)
उपायुक्त (सीमा शुल्क) ।
DY. COMMISSIONER OF CUSTOMS,
कूरियर सेल, COURIER CELL,
मुंबई-III, MUMBAI-III.

Copy to:
1. The Commissioner of Customs, APSC, Mumbai.
2. The Additional Commissioner of Customs, APSC, Mumbai.
3. All Deputy/Assistant Commissioner of Customs, Courier Cell, APSC, Mumbai.
4. All officers of the Courier Cell, APSC, Mumbai.
5. All Authorized Courier operating at Courier Terminal, APSC, Mumbai.
6. Notice Board.
7. DC/EDI for uploading on website.
8. Office copy.