

**Government of India
Ministry of Commerce and Industry
Department of Commerce
Directorate General of Foreign Trade**

22nd October, 2019

TRADE NOTICE NO. 37/2019-20

To

1. RA's of DGFT
2. Customs Commissionerates
3. Members of Trade/Industry
4. Joint Secretary (Customs), CBEC, Department of Revenue

Subject: Mis - declaration of imported goods under 'Others' category of ITC (HS), 2017, Schedule – I (Import Policy) - reg.

India maintains 8 digits Harmonised Codes under Indian Trade Classification (Harmonised System), 2017. It has been observed that many importers while filing Bill of Entry with the Customs Authorities are not doing due diligence in mentioning the correct HS codes at 8 digit level. Even though, specific HS codes may be available for the imported items under ITC (HS), 2017, Schedule – I (Import Policy), importers tend to casually adopt the 'others' category, which is essentially a residual category of the relevant products. This creates avoidable errors in India's import data.

In view of the above, members of the trade and industry are hereby advised to be careful while mentioning HS Codes in the Bill of Entry, in case of imports and Shipping Bills in case of exports, and indicate the specific HS codes of items at 8 digit where they exist, instead of using the 'Others' category in a loose and inaccurate manner. Any wilful mis-declaration of HS Codes will be duly dealt with under Foreign Trade (Development & Regulation) Act, 1992.

This issues with the approval of competent authority.



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