



भारत सरकार

GOVERNMENT OF INDIA

सीमा शुल्क आयुक्त का कार्यालय

OFFICE OF THE COMMISSIONER OF CUSTOMS

सीमा शुल्क गृह, तूतुकुडि 628 004 / CUSTOM HOUSE, THOOTHUKUDI : 628 004.

Phone-0461-2352655, 2352633

Fax 0461-2352019

PUBLIC NOTICE NO. 08/2014

Subject: Advisory on Introduction of new facility in ICES to levy and exempt Education Cess and Higher Education Cess on CVD – reg.

Attention of all officers, Importers, Customs Brokers is invited to the Budgetary changes during 2014-15 that Education and Higher Education Cess on CVD was exempted for all goods vide Notification No. 13/2012-Customs & 14/2012 – Customs respectively. Hence, no additional field was provided in the BE format to claim exemption from Education and Higher Education Cess on CVD.

2. In this budget, Notification 18/2014-Customs and 19/2014-Customs were issued withdrawing the exemptions given vide 13/2012-Customs and 14/2012-Customs for certain electronic goods.

3. Hence to incorporate such changes, new Column has been introduced in B.E Format / Assessment to enable importers to claim exemption from this levy based on 13/2012-Customs read with 18/2014 (as amended).

4. In the revised procedure, Education & Higher Education Cess on CVD will be levied on all goods by default. Importers who are eligible may claim exemption in the new column by quoting 013/2012 Sl.No.1. It is to be noted that by quoting **013/2012 Sl.No. 1** both Education Cess and Higher Education Cess will be exempted. So there is no necessity of claiming 14/2012 for exemption of Higher Education Cess separately.

5. The Calculations may be checked manually and any discrepancies may be informed to the Assistant Commissioner (EDI), Custom House, Tuticorin. Similar to many other notifications, the ICES system has limitations in completely validating the eligibility of this exemption. The Appraising / Out of charge officers **must ensure the eligibility of the goods for this exemption** before final clearance.

6. This change has resulted in modification of BE message format. Updated BE message format is placed at ICEGATE website for information. The importers may need to revise private RES package being used by them to file Bills of Entry remotely.

7. Any discrepancies notices or difficulties faced may kindly be brought to the notice of the Assistant Commissioner (EDI) for further necessary action.

(Issued from File C. No. VIII/48/07/2012-Cus.Pol dated 15.07.2014)

पी. वी. सुब्बा राव / (P. V. SUBBA RAO)

आयुक्त/COMMISSIONER

To

As per Mailing List I, II and III.

Notice Board,

EDI Section, Custom House, Tuticorin for uploading in the website,

COPY submitted to the Chief Commissioner of Customs (Preventive), Trichy.