

F.No.465/02/2023-CusV
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs

New Delhi, 15th November, 2023

CAVR Order No. 02/2023-Customs

Subject: Order under rule 5 of the Customs (Assistance in Value Declaration of Identified Imported Goods) Rules, 2023 for Stainless Steel of J3 grade

In exercise of the powers conferred by clause (iv) of the second proviso to sub-section (1) of section 14 of the Customs Act, 1962 (52 of 1962), read with rule 5 of the Customs (Assistance in Value Declaration of Identified Imported Goods) Rules, 2023, the Central Board of Indirect Taxes and Customs, hereby specifies **Stainless Steel of J3 grade** falling under **HS Codes 72191200, 72191300, 72191400, 72192390, 72193290, 72193390, 72193490, 72193590, 72199012, 72199013, 72199090, 72202029, 72202090, 72209022, 72209029 & 72209090** as identified goods under rule 10 of the said rules with the following further specifications:

- (a) Unique Quantity Code of Kilogram (kg) shall be necessarily used by the importer to declare the value in the bill of entry.
- (b) Grade of Stainless Steel being imported must be mentioned in the bill of entry.
- (c) In addition to the prescribed documents required to be submitted with the bill of entry, the importer shall also produce – (i) Manufacturer's Invoice; (ii) Mill Test Certificate of the product; (iii) Positive Material Identification (PMI) Test report; (iv) Declaration from the manufacturer that the goods are J3 stock lot/ex stock, where applicable; and (v) Purchase Order or Contract.

2. This Order shall enter into force on 29th November, 2023 and remain in force till 28th November, 2024.


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