All Members/All Members of the COA

Dear Sir(s),

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

We wish to inform you that the O/o DGFT, New Delhi has issued Trade Notice No. 37/2019-20 dated 22nd October, 2019 regarding Mis-declaration of imported goods under 'Others' category of ITC (HS), 2017, Schedule -I (Import Policy).

It is stated in the Trade Notice 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 mentioned trade notice, trade and industry have been advised to be careful while mentioning HS Codes for imports and 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 willful mis-declaration of HS Codes will be duly dealt with under Foreign Trade (Development & Regulation) Act, 1992.

Members are requested to take note of the same and do the needful accordingly. The above-said trade notice is available for reference using below link-


With best regards,
Yours sincerely,

Bharti Parave
(Sr. Executive)