

# PUBLIC NOTICE NO. 23/2014

OFFICE OF THE COMMISSIONER OF CUSTOMS,(IMPORT)  
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,  
TAL:- URAN, DIST : RAIGAD. PIN – 400 707.

F. No. EDI/Misc-230/2011 JNCH Part File

Date: 14.07.2014

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All concerned are hereby informed that the budgetary changes in respect of [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, have been effected as under:

### **A.For Bills of Entries filed on or after 13.07.2014:**

It is informed 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.

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.

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).

In the revised procedure, Education & higher Edu. 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.

### **B.Bills of Entries filed on 11.07.2014 and 12.07.2014**

The above said changes in the ICES 1.5 system are incorporated since 13.07.2014. In case of the Bill of Entries filed before 13.07.2014, the Education and Higher Education cess on CVD imposed by Notification [18/2014](#)- Customs and [19/2014](#)- Customs withdrawing the exemptions given vide [13/2012](#)-Customs and [14/2012](#)-Customs for certain electronic goods is required to be paid manually. Further Education and Higher Education cess on CVD will also increase the amount of 4 % SAD payable on the goods. It is advised that importers importing the goods under these Notifications shall ensure payment of correct Education and SHE cess and 4% SAD through manual challans, in addition to the duties calculated by the system. It may be noted that 4% SAD is being calculated by the System without the Edu Cess and SHE cess component of Central Excise. But the differential portion of 4% SAD on the manually calculated Central Excise Cesses, are also to be collected manually. Otherwise it is advisable to recall the bills of entries filed on 12.07.2014 and reassess them for correct payment of the Education and Higher

Education cess on CVD imposed by Notification [18/2014](#)- Customs and [19/2014](#)- Customs withdrawing the exemptions given vide [13/2012](#)-Customs and [14/2012](#)-Customs for certain electronic goods and consequent changes in the 4% SAD payable on these goods.

These changes have 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 packages being used by them to file Bills of entry remotely.

**(SEEMA JERE BISHT)**  
**COMMISSIONER OF CUSTOMS (IMPORT)**  
**JNCH**

**Copy to:**

- 1.The Chief Commissioner of Customs, Mumbai Zone-II.
- 2.The Commissioner of Customs (Export).
- 3.All the Addl/ Joint Commissioner of Customs (Import), JNCH.
- 4.All the DC/ACs, JNCH.
- 5.AC/EDI