

Circular No. 24/2024-Customs

F.No. 524/10/2024-STO(TU)
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes and Customs)

North Block, New Delhi
Dated: 20.11.2024

To,

All Principal Chief Commissioners/ Chief Commissioners of Customs/ Customs (Preventive),
All Principal Chief Commissioners/ Chief Commissioners of Customs & Central tax,
All Principal Commissioners/ Commissioners of Customs/ Customs (Preventive),
All Principal Director Generals/ Director Generals under CBIC.

Subject: Mandatory additional qualifiers in import declarations in respect of coking/ non-coking coal w.e.f 15.12.2024 – reg.

Madam/Sir,

Reference is invited to the Circular No.55/2020-Customs dated 17.12.2020 wherein, importers were advised to voluntarily declare the complete description of imported goods and certain additional qualifiers for imported items such as scientific names, IUPAC names, brand name, etc. as applicable to reduce queries and improve the efficiency of assessment.

2. It is noted that information provided during the import in case of coking/ non coking coal falling under 2701 is inadequate and also for required certifications from technical agencies for assessment, etc. thus, adversely impacting cargo clearance time. It is also felt insufficient for devising policies on import.

3. On reviewing the matter and based on the inputs from the Ministry of Coal, a draft consultation was published on 27.08.2024 proposing to seek additional information in import declarations as a subcategory based on different grades based on ash percentage in case of coking coal and based on gross calorific value (GCV) in case of non-coking coal, thereby offering effective avoidance of queries, enhancing efficiency in assessment and facilitation.

4. Accordingly, the additional qualifiers, as per Annexure, are being proposed in terms of the Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018, which would need to be declared at the time of filing of import declarations w.e.f 15.12.2024. Declaration of additional qualifiers would improve quality of assessment and intervention and increase facilitation.

5. Suitable Public Notice may kindly be issued for guidance of the trade. Any difficulties faced or doubts arising in the implementation of this Circular may please be brought to the notice of Board.

6. Hindi version follows.

Yours faithfully



(Jitender Singh)
STO (Tariff Unit)

ANNEXURE

COKING COAL			
HS CODE	Info Type	Qualifier	Description
27011210, 27011910	CCI	ACSG15	Not exceeding 15%
	CCI	ACSG18	Ash content exceeding 15% but not exceeding 18%
	CCI	ACWG21	Ash content exceeding 18% but not exceeding 21%
	CCI	ACWG24	Ash content exceeding 21% but not exceeding 24%
	CCI	ACWG28	Ash content exceeding 24% but not exceeding 28%
	CCI	ACWG35	Ash content exceeding 28% but not exceeding 35%
	CCI	ACWG42	Ash content exceeding 35% but not exceeding 42%
	CCI	ACWG49	Ash content exceeding 42% but not exceeding 49%
	CCI	ACWG00	Ash content exceeding 49%
NON-COKING COAL			
HS CODE	Info Type	Qualifier	Description
27011100, 27011290, 27011920, 27012010	CCI	GC0000	GCV exceeding 7000 K.Cal./Kg.
	CCI	GC7000	GCV exceeding 6700 and not exceeding 7000 K.Cal./Kg.
	CCI	GC6700	GCV exceeding 6400 and not exceeding 6700 K.Cal./Kg.
	CCI	GC6400	GCV exceeding 6100 and not exceeding 6400 K.Cal./Kg.
	CCI	GC6100	GCV exceeding 5833 and not exceeding 6100 K.Cal./Kg.
	CCI	GC5833	GCV exceeding 5800 and not exceeding 5833 K.Cal./Kg.
	CCI	GC5800	GCV exceeding 5500 and not exceeding 5800 K.Cal./Kg.
	CCI	GC5500	GCV exceeding 5200 and not exceeding 5500 K.Cal./Kg.
	CCI	GC5200	GCV exceeding 4900 and not exceeding 5200K.Cal./Kg.
	CCI	GC4900	GCV exceeding 4600 and not exceeding 4900 K.Cal./Kg.
	CCI	GC4600	GCV exceeding 4300 and not exceeding 4600 K.Cal./Kg.
	CCI	GC4300	GCV exceeding 4000 and not exceeding 4300 K.Cal./Kg.
	CCI	GC4000	GCV exceeding 3700 and not exceeding 4000 K.Cal./Kg.
	CCI	GC3700	GCV exceeding 3400 and not exceeding 3700 K.Cal./Kg.
	CCI	GC3400	GCV exceeding 3100 and not exceeding 3400 K.Cal./Kg.
	CCI	GC3100	GCV exceeding 2800 and not exceeding 3100 K.Cal./Kg.
	CCI	GC2800	GCV exceeding 2500 and not exceeding 2800 K.Cal./Kg.
CCI	GC2500	GCV exceeding 2200 and not exceeding 2500 K.Cal./Kg.	