

F.No.466/32/ 022-CusV
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs

New Delhi, 18th September, 2023


CAVR Order No. 01/2023-Customs

Subject: Order under rule 5 of the Customs (Assistance in Value Declaration of Identified Imported Goods) Rules, 2023 for the Linear Alkyl Benzene (LAB)

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 **Linear Alkyl Benzene** falling under **HS Code 38170011** 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) In addition to the prescribed documents required to be submitted with the bill of entry, the importer shall also produce – (i) Test Certificate of the product; (ii) Manufacturer's Invoice; (iii) Purchase Order or Contract; and (iv) manufacturing process from the manufacturer.
- (c) During the verification of assessment, the proper officer shall also check compliance with the Linear Alkyl Benzene (Quality Control) Order, 2022.

2. This Order shall enter into force on 26th September, 2023 and remain in force till 25th September, 2024.


18/9/23

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