



वित्त मंत्रालय / Ministry of Finance
राजस्व विभाग/ Department of Revenue

सीमा शुल्क आयुक्त कार्यालय/ Office of the Commissioner of Customs
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PUBLIC NOTICE NO.11/2022

Subject: Procedure for identification of parboiled rice varieties during exports-reg.

Attention of all Customs Cargo Service providers, Exporters /Custom Brokers/ Clearing Agents /Trade and Industry is invited to the Boards Instruction No.29/2022 dated 28.10.2022 stating that there is presently a levy of export duty on rice falling under CTH 1006.30.90 vide Notification No. 49/2022-Customs dated 08.09.2022 with effect from 09.09.2022 and the current classification structure is as follows:

1006 30-Semi milled or wholly milled rice, whether or not polished or glazed

1006 30 10-Rice, Parboiled

10063020 ---Basmati rice

1006 30 90 ---Other

2. References have been received of variation in procedure followed for identification of parboiled rice variety of CTH 1006.30.10 (which attracts nil

rate of duty) at the time of export so as to distinguish it from other varieties of rice under the CTH 1006.30.90 which are dutiable. It has also been reported that when provisional assessment is resorted, bank guarantee is insisted in some field formations (and not in others) leading to uncertainty/delay in export as well as a financial burden on the exporter in such cases.

3.1 The matter has been examined. The issue here is only the adoption, in normal course, of least burdensome procedure to merely rule out the export of dutiable rice variety declared as non-dutiable parboiled rice variety. The Department of Food and Public Distribution (DFPD) has informed that there is no direct method, other than by testing, found in the literature, to identify parboiled rice variety with certainty vis a vis other. It is relevant that the DGFT prescribed export policy condition is 'Free' for the above classification structure,

3.2 Accordingly, in the above context, it is guided that the following procedure for confirming the correctness of declaration in respect of goods declared as parboiled rice under CTH 1006.30.10 may be adopted in normal course -

- a. Representative samples be drawn at the time of export and sent for test to CRCL, and consignments allowed for export on a provisional basis with a bond only.
- b. However, drawl of sample for test and provisional basis with bond only may not be applied to export consignment of a Tier-2 or Tier-3 Authorized Economic Operator (AEO) which may be allowed for export basis the declaration/self-assessment, except when RMS specifies that sample for test is required to be drawn.

3.3 The above procedure shall not be applicable in a case where intervention is required based on a specific intelligence; or where for reasons recorded in writing deviation from the above procedure is necessary.

Any difficulty in this regard may be brought to the notice of undersigned immediately.


(S.VARALAKSHMI)
JOINT COMMISSIONER

To,

1. Assistant Commissioner (CFS)
2. The Assistant Commissioner of Customs, St.John ICD.
3. The Superintendent of Customs in Charge of CFSs, Tuticorin,
4. All Custodians of CFS / St. John ICD.
5. CRCL, Tuticorin
6. Customs Broker Association

Copy Submitted to :

The Chief Commissioner of Customs(Preventive), Trichy.