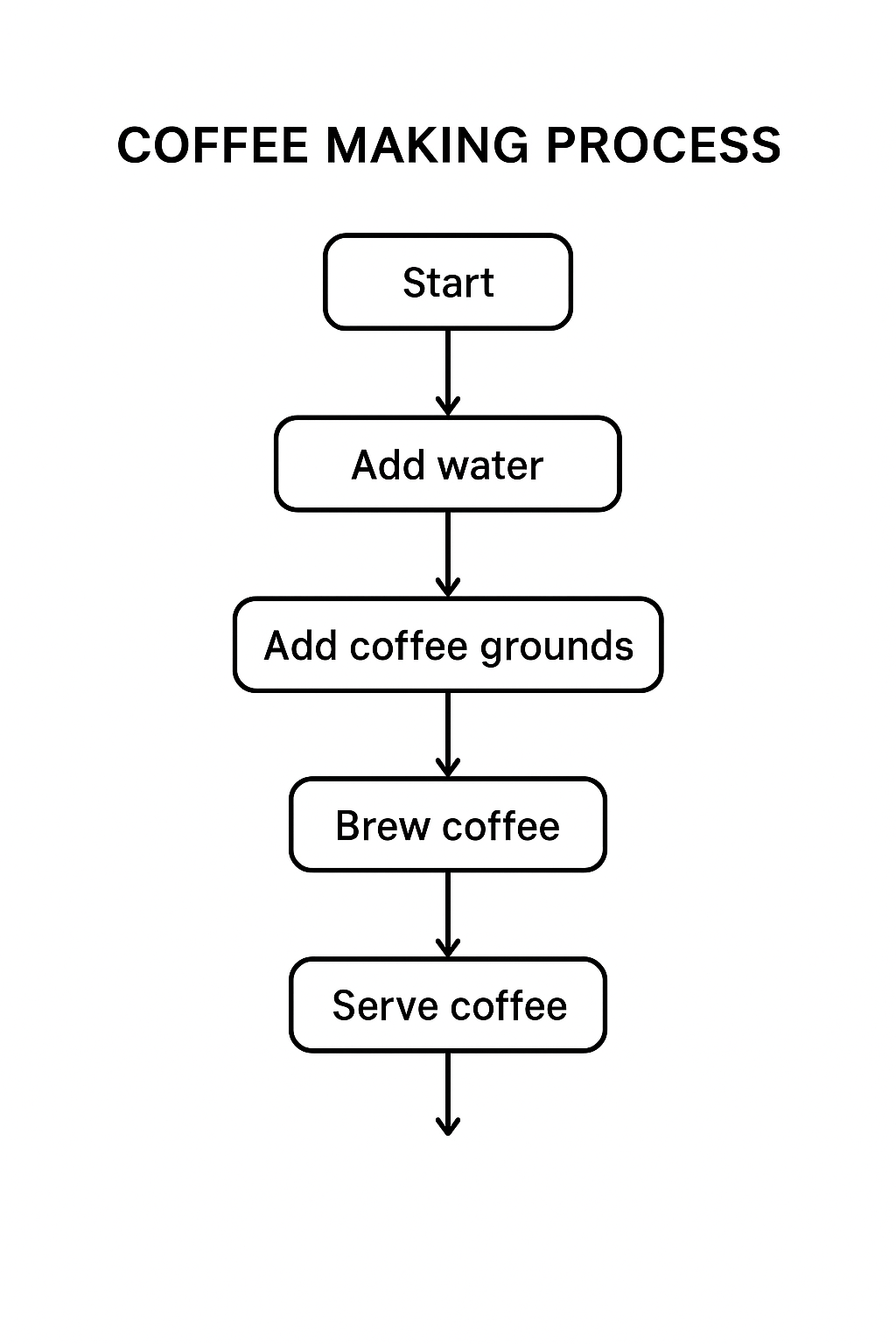


**FIGURE: SVB (Special Valuation Branch) PROCESS FLOW CHART**

This flowchart shows the **SVB (Special Valuation Branch) process** followed by Indian Customs when import transactions involve related parties or special circumstances. It ensures that the declared import values are fair and not manipulated due to related-party pricing or additional payments like royalties.



**Figure: Coffee Making Process   
The above process show the flow process for coffee making from start to serving coffee in the cup.**