**Guidance Note on Special Trade Transactions & Customs Representation**

**Customs Representation -**

* **When Required:**
  + Disputes, SCNs (Show Cause Notices), demand notices, adjudications.
  + For clarification of classification, valuation, exemptions.
* **How to Represent:**
  + Engage **Customs Broker / Legal Consultant**.
  + Submit written representation with case law references.
  + Attend personal hearings with complete documentation.
* **Supporting Documents:**
  + Import/Export Licenses, Contracts, Invoices, Packing List, Bill of Lading/AWB, Bills of Entry/Shipping Bills, Technical Literature.

**✅ Do’s & Don’ts Summary:**

**Do’s -**

* Verify product eligibility under FTP.
* Keep all customs documents handy (5-year record).
* Ensure timely filing of appeals in case of disputes.
* Use digital tools like ICEGATE for status tracking.

**Don’ts -**

* Don’t undervalue goods or misdeclare HSN.
* Don’t import second-hand machinery without clearance.
* Don’t ignore customs notices (can lead to penalties).
* Don’t assume baggage rules cover commercial goods.

**Documentation, Fee Structure & Timelines:**

**Customs Representation**

**Documents:**

* Show Cause Notice / Order / Seizure Notice
* Import/Export Contracts, Invoices, Shipping Documents
* Technical Write-up / HSN Justification
* Power of Attorney (if consultant/lawyer represents)

**Fee:**

* Legal/Consultancy fees (₹25,000–₹2,00,000 depending on case).
* Appeal fee (Tribunal/Court ~₹5,000–₹20,000).

**Timeline:**

* SCN reply filing: 30 days (extendable).
* Adjudication: 3–12 months.
* Appeal: 3–6 months.