## OFFICE OF THE DEPUTY COMMISSIONER OF CUSTOMS PRECIOUS CARGO CUSTOMS CLEARANCE CENTRE, G-BLOCK BANDRA-KURLA COMPLEX, BANDRA (EAST), MUMBAI- 400051.

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F.No.S/3-MISC-817/2012-13/PCCCC

Dt.04.09.2014

To, Shri. Anoop Mehta, Chairman, M/s Bharat Diamond Bourse, G Block, BKC, Bandra (E), Mumbai- 400 059.

Gentleman,

Sub: Clarification on Notification No.16/2014-Customs dated 11.07.2014 -reg.

Please refer to your letter dated 02.09.2014 on the subject mentioned above.

In view of the same, it is informed that the matter has been examined in light of clarification received from the Board and henceforth, the following practice is being adopted for establishing the identity of the re-imported goods under Notification No.09/2012:-

- (i) in respect of all future shipments of CPD re-imported under Notification No.09/2012, for establishing the identity of the re-imported goods, tolerance limit upto 0.05 mm will be verified in case of diameter for Round shape diamonds and upto 0.07 mm in length and breadth for diamonds of other shapes. Similarly, if the variation in height is upto 0.05 mm for all shapes of diamonds, then it will be treated as identity of the goods has been established.
- (ii) all the past cases of provisional assessments made in that regard will be finalised accordingly.

CUSTODIAN DEPT.

DATE 08.09.14

TIME 16.30

SIGNATURE SLUT

Yours sincerely,

(PratulTiwary)

Deputy Commissioner of Customs,

PCCCC, Mumbai.