



GOVERNMENT OF INDIA
OFFICE OF THE COMMISSIONER OF CUSTOMS (PORT)
CUSTOM HOUSE, 15/1, STRAND ROAD, KOLKATA - 700 001

F. No. S60(Misc)-122/2017AGr.3 (Pt.I)
RTI /KOL/CUS/ (PORT-40) dt. 14-06-18 / (Appg. Cr. III)

Dt.: 14.06.2018

To
Shri Sanjay Kr. Kothari,
M/s Sagar Vyapaar Pvt. Ltd., 236,
NSC Bose Road, Kolkata-700146

Gentleman,

Sub: – RTI application of Shri Sanjay Kr. Kothari, Registration No. CCUKL/R/2018/50041 date of receipt 24.05.2018 - regarding

Please refer to above mentioned subject.

As per **Notification No. 1/2017 – Integrated Tax (Rate) , GST:**

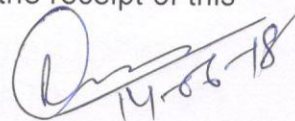
- Schedule-I, Sr.No.224 - Chapter Heading 63:
“Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value exceeding Rs.1000 per piece”- Applicable IGST Rate-5%.
- Schedule-II, Sr.No.171- Chapter Heading 63:
“Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value exceeding Rs.1000 per piece”- Applicable IGST Rate-12%.

M/s Sagar Vyapaar Pvt. Ltd. filed Bill of Entry Nos. 4694825 dated 05.01.2018, 4807790 dated 15.01.2018, 5377905 dated 27.02.2018, 5377932 dated 27.02.2018, 5228489 dated 15.02.2018 & 5397314 dated 28.02.2018 for importation of goods declared as “Components of Umbrella: Umbrella Panel with straps 100% Polyester” classified under CTH-63079090. The importer was asked to justify the sale price of the goods and asked to explain why 12% IGST rate is not applicable. However, the sale price of the said goods could not be ascertained to be lower than Rs.1000/- per piece/set. Therefore the said goods were assessed at 12% IGST Rate in order to safeguard Government Revenue.

Bill of Entry Nos. 50141271 and 50141306 as mentioned in the subject RTI application have found to be invalid.

If you are aggrieved with the above information, you may prefer an appeal against the same before Shri M L Sukhpal, Joint Commissioner of Customs(Port), 1st appellate authority (Port), O/o The Chief Commissioner of Customs, Custom

House, 15/1, Strand Road, Kolkata-700001, within 30 days from the receipt of this letter.



(Rameshvar Meena)
Dy. Commissioner of Customs
Appraising Group-III
Custom House, Kolkata.

Copy to:

- (i) The Asst./Dy. Commissioner of Customs,
Appraising General Unit, Customs House, Kolkata.
- (ii) The Deputy Commissioner of Customs,
RTI Cell (Port), Custom House, Kolkata.
- ✓(iii) The Asst./Dy. Commissioner of Customs,
EDI (Port), Customs House, Kolkata. (For uploading the RTI Reply on
Kolkata Customs website)
- (iv) The Assistant Commissioner of Customs,
CCO, Custom House, Kolkata.