



## दि प्लास्टिक्स एक्सपोर्ट प्रमोशन कौन्सिल

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### THE PLASTICS EXPORT PROMOTION COUNCIL

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01.04.2019

To,  
All Members/All Members of the COA

Dear Sir,

**Subject: Regarding requests/inputs for creation of new HS codes**

We have received communication from Central Board of Excise and Customs (CBIC) with the regard to the problems being faced by the trade and line Ministry on account of non- availability of specified codes in the Customs Tariff resulting into accounting of larger portion of Exim Trade under 'Other category'.

In this regard, it is to intimate that CBIC has constituted a dedicated working group headed by member, CBIC to look into the issues related to customs tariff act and it schedules. The mandate of the group includes broadening/expansion of customs tariff by creation of new 8 digit customs tariff heading/lines for specific commodities or class of commodities, wherever feasible.

For creation of a tariff line, the following criteria has been proposed:-

- (i) The commodity for which codes have to be created, should have trade volume more than Rs.100 cr. in the proceeding financial year in terms of value; or
- (ii) Sensitive commodities, trade of which is required to be monitored, regardless of said threshold value of Rs.100 cr.

Further, since tariff lines have to be mutually exclusive, creation of a new tariff line also warrants detailed examination of the technical or other specification of the commodity, its identification of distinguishing characteristics from the existing lines.

In view of the above interested members are requested to suggest the product for which tariff lines (HS codes) are to be created substantiated with the details referred above by 02.04.2019 to the undersigned at [bharti@plexconcil.org](mailto:bharti@plexconcil.org).

With best regards,  
Yours sincerely,

Bharti Parave  
(Sr. Executive)