

Circular No. 21/2024-Customs

F.No. 524/17/2024-STO(TU)
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes & Customs)

North Block, New Delhi.
Dated: 30th October, 2024

To
All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive).
All Principal Chief Commissioners/Chief Commissioners of Customs & Central Tax
All Principal Commissioners/ Commissioners of Customs/Customs (Preventive)
All Principal Director Generals/Director Generals under CBIC

Subject: Mandatory additional qualifiers in import/export declarations in respect of Synthetic or Reconstructed Diamonds w.e.f 01.12.2024 – reg.

Madam/Sir,

Reference is invited to the Circular No.55/2020-Customs dated 17.12.2020 wherein, importers were advised to voluntarily declare the complete description of imported goods and certain additional qualifiers for imported items such as scientific names, IUPAC names, brand name, etc. as applicable to reduce queries and improve the efficiency of assessment.

2. Among those imported/exported, it is noted that in case of synthetic or reconstructed diamonds, the information currently provided by the importers/exporters of these products is inadequate and does not provide the method used for producing these products, thus leading to insufficient inputs for devising policies, certifications from technical agencies for assessment, etc. with adversely impacting cargo clearance time.

3. On reviewing the matter, it is noted that the information in import/export declarations can be improved by providing the method used for producing these products, thereby offering effective avoidance of queries, enhancing efficiency in assessment and facilitation.

4. Accordingly, in terms of the Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018 and Shipping Bill (Electronic Integrated Declaration and Paperless Processing) Regulations, 2019, it has been decided to enable the additional qualifiers/identifiers as mentioned in the **Annexure** mandatory to be declared at the time of filing of import/export declarations with effect from 01.12.2024. Declaration of additional qualifiers would improve quality of assessment and intervention and increase facilitation.

5. Suitable Public Notice may kindly be issued for guidance of the trade. Any difficulties faced or doubts arising in the implementation of this Circular may please be brought to the notice of Board.

6. Hindi version follows.



(Jitender Singh)
STO (Tariff Unit)

ANNEXURE**TABLE**

CTH	INFO CODE	ADDITIONAL QUALIFIER	DESCRIPTION
71042110 71042120	LGD	LGD001	Lab Grown Diamond- Chemical Vapour Deposition
71049110 71049120	LGD	LGD002	Lab Grown Diamond- High Pressure High Temperature
	LGD	LGD003	Lab Grown Diamond- Other