



भारत सरकार/GOVERNMENT OF INDIA
वित्त मंत्रालय/MINISTRY OF FINANCE
राजस्व विभाग/DEPARTMENT OF REVENUE
मुख्य सीमा शुल्क आयुक्त का कार्यालय (दिल्ली क्षेत्र)
OFFICE OF THE CHIEF COMMISSIONER OF CUSTOMS (DELHI ZONE)
नवीन सीमा शुल्क भवन, इंदिरा गांधी अंतरराष्ट्रीय हवाई अड्डे के पास, नई दिल्ली-110037
NEW CUSTOM HOUSE, NEAR INDIRA GANDHI INTERNATIONAL AIRPORT, NEW DELHI-110037
ई-मेल- ccu-cusdel@nic.in दूरभाष नं.- 011-25656620

Date: 07.04.2026

To

The Pr. Commissioner/Commissioner

All Faceless Assessment Groups (FAGs) Under NAC Gr. 3

1. INNSA1, Mumbai II- SEA- JNCH NHAVA SHEVA
2. INMAA1, Chennai- SEA- Customs Chennai
3. INDEL4, Delhi- AIR- ACC Import Delhi
4. INMUN1, Ahmedabad- SEA- MUNDRA SEZ PORT
5. INCCU1, Kolkata- SEA- KOLKATA
6. INTUT1, Tiruchirappalli (Preventive)- SEA
7. INWFD6, Bengaluru- ICD- Bengaluru

Subject: Alert in respect of Under-valuation in imports of "Glass Beads" (Pipe/cylindrical) from China -reg.

Sir/Madam,

A reference has been received from DRI, Mumbai Zonal Unit, highlighting a specific modus operandi adopted by certain importers in respect of imports of Glass Beads (pipe/cylindrical), classifiable under CTH 7018.

2. It has been observed that importers are resorting to gross undervaluation and incomplete declaration of goods to evade payment of appropriate customs duty. Investigations reveal that while the actual transaction values of such goods range between USD 2.5 to USD 12 per kg (depending upon size and colour), the same are being declared at significantly suppressed values ranging from USD 0.65 to USD 1.5 per kg.

3. Further, importers are declaring generic descriptions such as "Glass beads" without specifying size, shape, or colour, and are submitting fabricated invoices in connivance with overseas suppliers. Such practices have also led to distortion of contemporaneous import data.

4. In this regard, attention is invited to the modus operandi circular issued by DRI (copy enclosed). All FAGs under Group 3 are advised to exercise due diligence while assessing such consignments. Proper verification of declared value, detailed description (including size/shape/colour), and examination wherever required may be ensured.

Reference to contemporaneous imports and risk indicators may also be made.

This issues with the approval of the Convenor, NAC Gr. 3 & 3A.

Yours faithfully,

Encl: As above.

(Ankita Singh)
Additional Commissioner
Mini Secretariat, NAC Gr.3 &3A