

## Declaration of imported goods under "Others" category of ITC (HS), 2017, Schedule – I (Import Policy)

India maintains 8 digits Harmonized codes under Indian Trade Classification (Harmonized system), 2017. According to trade notice number 37/2019-20 of DGFT dated 22<sup>nd</sup> October 2019, many importers while filling bill of Entry with the Customs Authorities are not doing due diligence in mentioning the correct HS codes at 8 digit level. Even though, specific HS codes may be available for the imported items under ITC (HS), 2017, Schedule –I (Import Policy), importers tend to casually adopt the "others" category which is essentially a residual category of the relevant products. This creates avoidable errors in India's import data.

In view of the above, the DGFT, Ministry of Commerce, Government of India hereby advises to be careful while mentioning HS codes in the Bill of Entry, in case of imports and Shipping Bills in case of exports, and indicate the specific HS codes of items at 8 digit where they exist, instead of using the "Others" category in a loose and inaccurate manner. Any willful mis-declaration of HS codes will be duly dealt with under Foreign Trade (Development & Regulation) Act, 1992.

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Warm Regards,  
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