

**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, PUNE-I**  
**COMMISSIONERATE, ICE HOUSE, 41 A, SASSOON ROAD, PUNE- 411 001.**

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**STANDING ORDER NO. 07/2010**

**Subject:- Basis of levy of additional Customs duty (CVD) on import of Readymade Garments – Clarification - regarding.**

1. The CBEC has issued Circular No: - 12/10-Customs dated 21-06-2010 vide F.No. 528/21/2008-Cus(TU) dealing with levy of additional Customs duty (CVD) on import of Readymade Garments'.
2. In short, the Board has clarified that in view of the existing legal provisions i.e. Section 3(2) of the Customs Tariff Act, 1975, read with Section 3(2) of the Central Excise Act, 1944, the Notification No. 20/2001 CE (NT) dated 30.04.2001 and Sr. No. 21 of the Fifth Schedule of the Standards of Weights and Measures Act 1976. Government has fixed tariff value in respect of articles of apparel, whether or not knitted or crocheted, all sorts, falling under Chapter 61 or 62 of the First Schedule of the Customs Tariff Act, 1975 when imported in packaged form for retail sale at the rate of 60% of MRP. .
3. The Board has further clarified that for the purpose of uniformity in assessment, the additional duty of Customs (CVD) is chargeable on import of such readymade garments on the basis of their R.S.P./ M.R.P.
3. For further details Board's circular cited above may be referred to.
4. The above instructions of the Board should be strictly followed.

( P. AYYAM PERUMAL)  
COMMISSIONER, CENTRAL EXCISE  
PUNE - I COMMISSIONERATE

F.No.:-VGN(19)91/Tech/Board-Instruction/10  
Pune:- 27-07-10

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- 1) Chief Commissioner of Central Excise, Pune Zone
  - 2) Commissioner (Appeals), P-I Commissionerate
  - 3) All Additional / Joint Commissioners, Pune – I Commissionerate
  - 4) Deputy / Asstt. Commissioners i/c Divns P-I / II / III / IV / V / Service Tax
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