



ಭಾರತಸರ್ಕಾರ, ಹಣಕಾಸುವಿಭಾಗ, ಕಂದಾಯಇಲಾಖೆ
भारतसरकार, वित्तमंत्रालय, राजस्वविभाग
Government of India, Ministry of Finance, Department of Revenue,
ಆಯುಕ್ತರಕಛೇರಿ, ನಗರಸೀಮಾಸಂಕ,
ಅಂಚೆಸಂ.5400, ಕೇಂದ್ರೀಯರಾಜಸ್ವಭವನ, ಕ್ಷೀನ್ಸರಸ್ತೆ. ಬೆಂಗಳೂರು
सीमाशुल्कआयुक्तकाकार्यालय, बेंगलुरु सिटी सीमाशुल्कआयुक्तालय, पी.बी.सं 5400, बेंगलूर
Office of the Commissioner of Customs, City Customs Commissionerate,
P.B. No. 5400, C.R. Building, Queen's Road, Bengaluru - 560 001

STANDING ORDER NO: 04/2021 dated 18.03.2021

Subject:- Customs:- Testing of CTH look up facility available in ADVAIT portal -reg.

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Attention is invited to National Customs Targeting Centre for Cargo, CBIC Board's **F. No. IV(26)/128/2016 RMD** dated **04.03.2021** on Testing of CTH look up facility available in ADVAIT portal.

2. All Customs Officers may be aware that 3 CE commodity classification functionality has been made available to all Customs officers in the **ADVAIT portal** accessible at <https://advait.cbic.gov.in>. This commodity classification functionality can be accessed in the CTH lookup facility of Data Science models. This is an important tool for PCA officers auditing import transactions to check misclassification. In this facility the declared commodity goods description available in the invoice can be used as a search criterion to identify a single HS code. The CTH look up facility throws up some queries like end use of the item, make of material, composition etc., to arrive at the correct digit HS code.

3. It is seen from the various monthly audit reports forwarded by the Commissionerates to **RMCC (now NCTC)** that most of the cases of duty recovery pertain to misclassification and wrong claim of Notification benefit also based on the wrong classification. It is therefore requested to direct the Audit officers handling import PCA transactions to use import descriptions from e-Canchit invoice documents in live audit of Bills of Entry to check for the efficacy of this classification tool. This facility may be utilized extensively so as to provide feedback on irrelevant HS code, if any, thrown up by the CTH look up module. This feedback will further help to train this classification tool to arrive at the correct classification for any commodity. The above 3 CE commodity classification functionality testing process needs to be continued on regular basis so that any inconsistencies noticed are forwarded to the 3CE team for rectification. This will, in near future iron out most of the differences in actual and 3CE classification including CTHs for commodities where no classification output is thrown by the tool. It is suggested to check maximum different descriptions for classification. A feedback report on fortnight basis, in the attached proforma may be sent to NCTC at pca.rmcc@icegate.gov.in.

