

Instruction No.18 /2024-Customs

F.No.401/79/2024-Cus-III

Government of India

Ministry of Finance

Department of Revenue

(Central Board of Indirect Taxes & Customs)

Room No. 229A, North Block, New Delhi

Dated: 10.07.2024

To,

All Principal Chief Commissioners/ Chief Commissioners of Customs/Customs
(Preventive) / Customs & Central Tax

All Principal Commissioners / Commissioners of Customs / Customs (Preventive)

All Pr. Director Generals /Director Generals under CBIC

**Subject: Applicability of SCOMET policy on Irregular
Aluminium Powder– Clarification by DGFT - reg**

Madam/Sir,

It has been brought to the notice that several field formations have sought clarification on the applicability of SCOMET on irregular Aluminium Powder.

2. In this regard, DGFT has clarified the applicability of SCOMET Policy on irregular Aluminium Powder falling under the three categories viz 3A301.c, 6A008.c & 6A008.h, as under

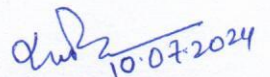
(i) In terms of category 3A301.c & 6A008.c, if the aluminium powder is spherical or spheroidal in shape, it falls under SCOMET, if required, a report of any government or NABL accredited laboratory can be produced to the satisfaction of customs for determination of the shape and size of particle as to whether it is spherical or spheroidal or otherwise.

(ii) In terms of category 6A008.h, Aluminium Powder irrespective of any size or shape which is in the nature of reactive material, will be covered under SCOMET and would require a SCOMET License. In particular, powder manufactured under vacuum conditions or by use of noble gases is known to be reactive material. If required and with the convenience of the exporter, facts can be verified by Customs department by inspection of the manufacturing facilities or a documentary proof to this effect may be submitted by the firm to the satisfaction of customs.

3. It is requested that necessary action may be taken to sensitize officers under your jurisdiction regarding the said matter.

4. The difficulties, if any, in the implementation of this Instruction may be brought to the notice of the Board.

5. Hindi version follows.


(Radhe Krishna)

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