

## COMPUTATION OF CUSTOMS DUTY.

Particulars	Amount	Amount
1. Assessable value		5,00,000
BCD@10% on AV 5,00,000 x 10%	50,000	
SWS@10% on BCD 50,000 x 10%	5,000	
IGST@18% (AV+BCD+SWS) 5,00,000+50,000+5,000	99,900	
Total customs duty	1,54,900	1,54,900
Cost of import (AV+TCD)		6,54,900
2. Assessable Value		33,00,000
BCD@10% on AV 33,00,000x10%	3,30,000	
SWS@10% on BCD 3,30,000x10%	33,000	
Anti-dumping duty @10% on AV 33,00,000x10%	3,30,000	
IGST@18% (AV+BCD+SWS+ADD)33, 00,000+3,30,000+33,000+3, 30,000	7,18,740	
Total customs duty	14,11,740	14,11,740
Cost of import (AV+TCD)		47,11,740
3. Assessable value		10,00,000

BCD@10% on AV 10,00,000x10%	1,00,000 0	
SWS@10% on BCD 1,00,000x10%	10,000	
Safeguard duty @15% on AV 10,00,000x15%	1,50,000 0	
IGST@12% (AV+BCD+SWS+SGD)10,00,000+1,00,000+10,000+1,50,000x12%	1,51,200 0	
GST Compensation cess@28% (AV+BCD+SWS+SGD)10,00,000+1,00,000+10,000+1,50,000x28%	3,52,800 0	
Total customs duty	7,64,000 0	7,64,000
Cost of import (AV+TCD)		17,64,000
4 Assessable value		5,00,000
BCD@10% on AV 5,00,000x10%	50,000	
SWS@10% on BCD 50,000x10%	5,000	
Anti-dumping duty ₹ 100 x 1000 watches	1,00,000 0	
IGST@18% (AV+BCD+SWS+ADD) 5,00,000+50,000+5,000+1,00,000x18%	1,17,900 0	

Total customs duty	2,72,900	2,72,900
Cost of import (AV+TCD)		7,72,900
5. Assessable value		10,00,000
BCD@10% on AV 10,00,000x10%	1,00,000	
SWS@10% on BCD 1,00,000 x 10%	10,000	
Safeguard duty @25% on AV 10,00,000 x 25%	2,50,000	
Anti-dumping duty (10,000 Kg x ₹ 10 )	1,00,000	
IGST@12% (AV+BCD+SWS+SGD+AD D) 10,00,000+1,00,000+10,00+ 2,50,000+1,00,000x12%	1,75,200	
Total customs duty	6,35,200	6,35,200
Cost of import (AV+TCD)		16,35,200
06 Assessable value		20,00,000
BCD@10% on AV 20,00,000x10%	2,00,000	
SWS@10% on BCD 2,00,000x10%	20,000	
Safe guard duty @20% on AV 20,00,000x20%	4,00,000	
IGST@18% (AV+BCD+SWS+SGD)	4,71,600	

20,00,000+2,00,000+20,000 +4,00,000x18%		
Total customs duty	10,91,600	10,91,600
Cost of import (AV+TCD)		30,91,600
7. Assessable value		10,000
<u>BCD@37.5%</u> on AV 10,000x37.5%	3,750	
NCCD@1% on (AV+BCD) 10,000+3750x1%	138	
<u>CVD@12.5%</u> on (AV+BCD+NCCD) 10,000+3,750+138x12.5%	1,736	
SWS@10% (BCD+NCCD+CVD) 3,750+138+1,736x10%	562	
IGST@28% (AV+BCD+NCCD+CVD+S WS) 10,000+3750+138+1736+56 2x28%	4,532	
Compensation cess@60% (AV+BCD+NCCD+CVD+S WS) 10,000+3750+138+1736+56 2x60%	9,712	
Total customs duty	20,430	20,430
Cost of import (AV+TCD)		30,430
8 Assessable value		2,50,000

BCD@30% on AV 2,50,000x30%	75,000	
NCCD@1% on AV+BCD 2,50,000+75,000x1%	3,250	
CVD@12% on AV+BCD+NCCD 2,50,000+75,000+3250x12%	39,390	
SWS@10% (BCD+NCCD+CVD) 75,000+3,250+39,390x10%	11,764	
Anti-dumping duty @15% on AV 2,50,000x15%	37,500	
IGST@28% (AV+BCD+NCCD+CVD+S WS+ADD)	1,16,73 3	
Compensation cess@60% (AV+BCD+NCCD+CVD+S WS+ADD)	2,50,14 2	
Total customs duty	5,33,77 9	5,33,779
Cost of import (AV+TCD)		7,83,799
9. CIF Value		48,000\$
Assessable Value 48,000\$ x ₹ 65		31,20,000
BCD@10% on AV 31,20,000x10%	3,12,00 0	
SWS@10% on BCD 3,12,000x10%	31,200	

Safeguard duty @20% on AV 31,20,000X20%	6,24,000	
Anti-dumping duty 4,800 kg x ₹ 15	72,000	
CVD on subsidized product 5,000\$ x ₹ 65	3,25,000	
IGST@18% (AV+BCD+SWS+SGD+ADD+CVD)x18%	8,07,156	
Compensation cess@28% (AV+BCD+SWS+SGD+ADD+CVD)	12,55,576	
Total customs duty	34,26,932	34,26,932
Cost of import (AV+TCD)		65,46,932
10.		

Note: For the purpose of the notification imposing anti-dumping duty “Landed value” means the assessable value as determined under the customs act, 1962 and includes all duties of customs except duties levied u/s 3, 8B, 9&9A of the said customs tariff act, 1975.

CIF Value		45,000\$
Assessable Value 45,000\$ x ₹ 65		₹ 29,25,000
BCD@10% on AV 29,25,000X10%	2,92,500	

SWS@10% on BCD	29,250	3,21,750
Landed value		32,46,750
Anti-dumping duty (1000kgx \$ 60 per kgx ₹65 = 39,00,000- 32,46,750)		6,53,250
IGST@18% on AV+BCD+SWS+ADD 29,25,000+2,92,500+29,250+6,53,250X18%		7,02,000
Total customs duty		16,77,000
Cost of import (AV+TCD)		46,02,000
11.		

Note: For the purpose of the notification imposing anti-dumping duty “Landed value” means the assessable value as determined under the customs act, 1962 and includes all duties of customs except duties levied u/s 3, 8B, 9&9A of the said customs tariff act, 1975.

CIF Value		35,000\$
Assessable value 35,000\$ x ₹ 62		21,70,000
BCD@20% on AV 21,70,000X20%		4,34,000
SWS@10% on BCD 4,34,000@10%		43,400
Landed value		26,47,400

Anti-dumping duty (700kg x 80\$x ₹62= 34,72,000- 26,47,400=8,24,600x75%	6,18,450
IGST@ 12% (AV+BCD+SWS+ADD) 21,70,000+4,34,000+43,400+6,18,450)x1 2%	3,91,902
Total customs duty(BCD+SWS+ADD+IGST)	14,87,75 2
Cost of import (AV+TCD)	36,57,75 2
12.	

Margin of dumping= normal value @ exporters  
country- export price ₹ 150- ₹ 100= ₹ 50 per unit.

Injury margin= fair selling price in India – landed cost  
of the imported product

$$= ₹ 175- ₹ 130 = ₹ 45 \text{ per unit}$$

Anti-dumping duty = dumping margin or injury margin  
whichever is less.

$$= ₹ 50 \text{ OR } ₹ 45$$

$$= ₹ 45 \text{ per unit.}$$

13. Margin of dumping= Normal value at exporters  
country- Export price

$$₹5,000 \text{ per unit- } (₹22,00,000/500 \text{ units}) ₹$$

4,400



= ₹ 600 per unit.

Injury margin= Fair selling price in India – Landed cost

$$= ₹ 5,600 - (27,75,000/500 \text{ units}) ₹ 5,550$$

= ₹ 50 per unit.

Anti-dumping duty= margin of dumping or injury margin whichever is less

₹ 600 per unit or ₹50 per unit} Less= ₹ 50 per unit.

Export price (FOB value)	22,00,000
(+) freight and insurance	3,00,000
CIF Value/ Assessable value	25,00,000
BCD@10% on AV 25,00,000x10%	2,50,000
SWS@10% on BCD 2,50,000x10%	25,000
Landed value	27,75,000
Anti-dumping duty (500 Units x ₹ 50 Per unit)	25,000
IGST@18% (AV+BCD+SWS+ADD) 25,00,000+2,50,000+25,000+25,000)x18%	5,04,000

Total customs duty (BCD+SWS+ADD+IGST)	8,04,000
Cost of Import (AV+TCD)	33,04,000

14. Margin of dumping= Normal value at exporters country- Export price

$$\begin{aligned} & \text{₹ } 5,200 - (\text{₹}24,00,000/500 \text{ Units}) \\ & \text{₹ } 4,800 = \text{₹ } 400 \text{ per unit.} \end{aligned}$$

Injury margin= Fair selling price in India- landed cost

$$\begin{aligned} & = \text{₹ } 5,600 - (\text{₹}29,97,000/500 \text{ units}) \\ & = \text{₹ } 5,994 \\ & = \text{Nil} \end{aligned}$$

Anti-dumping duty= dumping margin or injury margin whichever is less

$$\text{₹ } 400 - \text{Nil } \} \text{ less} = \text{Nil}$$

Export price (FOB Value)		24,00,000
(+) transportation		3,00,000
CIF Value/ Assessable value		27,00,000
BCD@10% on AV 27,00,000x10%		2,70,000
SWS@10% on BCD 2,70,000x10%		27,000
Landed cost		29,97,000
Anti dumping duty		NIL
IGST@18% (AV+BCD+SWS+ADD)		5,39,460

27,00,000+2,70,000+27,000+Nil x18%		
Total customs duty (BCD+SWS+IGST)		8,36,460
Cost of import (AV+TCD)		35,36,460

15.

As per section 20, imported goods would include re-imported goods as well and therefore the goods sent /exported out of India and re-Imported would also be liable to payment of duty. However, in this connection, the central government has granted concession.

As per that the importer is liable for duty on the value= Fair cost of repairs carried out including cost of material used in repairs (whether such cost is actually incurred or not ) + freight and insurance charges, both ways.

Fair cost of repairs including material (6,00,000+3,00,000)		9,00,000
(+) transportation and insurance		3,00,000
Assessable value		12,00,000
BCD @10% on AV	1,20,000	
SWS@10% on BCD	12,000	
IGST@12% on (AV+BCD+SWS)	1,59,840	
Total customs duty	2,91,840	2,91,840
Cost of import (AV+TCD)		14,91,840

16. Margin of dumping= Normal value in exporter country- Export price

$$= 24 - 20 = 4 \text{ per unit.}$$

Injury margin= fair selling price in India – landed cost

$$36 - 29 = 07 \text{ per unit}$$

ADD= Margin of dumping or injury margin } less

04 or 07 } less

$$= ₹ 4 \text{ per unit.}$$

Total anti-dumping duty= 15,000 units x ₹ 4 = ₹ 60,000