Government of India  
Ministry of Commerce and Industry  
Department of Commerce  
Directorate General of Foreign Trade  

TRADE NOTICE NO. 46/2019-20  

To  

1. Members of Trade/Industry/EPCs/Other Trade and Industry Bodies  
2. Regional Authorities (RAs) of DGFT  
3. Customs Commissionerates  
4. Joint Secretary (Customs), CBIC, Department of Revenue  

Subject: Mis-classification goods under ‘Others’ category at the time of Import- reg.  

Vide Trade Notice No. 37/2019 dated 22.10.2019 members of the Trade and Industry were advised to be careful while filing their Bill of entry at the time of import and were advised to mention specific HS Codes at 8 digit level, where they exist instead of using the ‘Others’ category. It was also informed that many importers are not doing due diligence in mentioning correct HS codes at 8 digit level at the time of import and are casually using the HS Code for “Others” category, which is a residual code category.  

2. However, despite clear advisory in the Trade Notice No. 37/2019, it has been noted that imports under ‘Others’ category continue to be widely used in the Bills of Entry. Accordingly, it is reiterated that all importers should file their Bills of Entry with specific codes available for the imported items under ITC(HS), 2017, Schedule – 1 (Import Policy) at 8 digit level, and to avoid as far as possible ‘Others’ category.  

3. The matter will be reviewed shortly, and in the event of non-compliance and continued mis-classification by the importers, Government may consider bringing a licensing regime for all items imported under the ‘Others’ category by shifting these items from ‘free’ to ‘restricted’ category. If members of Trade and Industry are of the view that the existing HS codes are not sufficient to cover the goods that they are importing, they should immediately suggest appropriate HS codes at 8 digit level for such goods.  

4. This issues with the approval of the Competent Authority.  

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