

Circular No.5 / 2016-Customs

F. No. 465/12/2010-Cus V

BE No:

Customs Station:

Annex-A

Questionnaire to be filled by the importer at the time of filing bill of entry

Importer	
1	Name & Address of the importer
1.1	IEC Code
1.2	Central Excise Registration number, if any
1.3	Service Tax Registration number, if any
1.4	PAN number
2.	Whether the importer is a proprietorship/partnership/private limited company/public limited company/branch office of company incorporated outside India/wholly owned subsidiary etc.?
3	Whether the importer is manufacturer or manufacturer cum trader or only a trader?
3.1	If the importer is a manufacturer, please provide address of unit (s); and jurisdictional central excise / service tax commissionerate, division & range.
3.2	If the importer is a manufacturer, please briefly describe the manufacturing activity undertaken (principal inputs and description of goods manufactured)
3.3	If the importer is a manufacturer cum trader, please list the goods which are imported and traded.
3.4	If the importer is only a distribution & marketing company or maintenance & services co. etc., please briefly describe the business activity and commodities traded/serviced etc.
Seller	
4.	Name, address, website of the foreign seller from whom the goods are imported
4.1	Whether the seller is the manufacturer of the imported goods or a trader?
4.2	Please specify the clause of Rule 2(2), CVR 2007 in terms of which the Buyer (importer) and seller are related, if applicable. Please provide details of the relationship.
4.3	Please provide a gist and title of all agreements between the buyer (importer) and the seller and/or with their associates
Goods	
5	Have goods identical to the goods imported under the present BE, been imported earlier? If yes, please provide details.
5.1	Whether the importer has imported any capital goods, plant, machinery, equipment, etc., from the seller of the imported goods or its related or associated concerns?
5.2	Does the seller of the imported goods supply the same directly to any other unrelated person in India? If so, please furnish details of other importers in India, if available.

5.3	Has the price of the goods been settled in manner consistent with the way the price is settled by the seller with unrelated buyers?
5.4	Please provide the information under Rule 3 (3) (b) of CVR, 2007, if any.
5.5	Is the price of the imported goods determined on the basis of a price list? If yes, please provide copy of the price list and the basis of arriving at the invoice value.
5.6	If the price is not based upon a price list, then is the price declared a 'Transfer Price'?
5.7	What is the basis on which the price has been settled between the buyer and seller?
Other Payments (Costs & Services under Rule 10 of CVR, 2007)	
6.	Whether the <u>goods imported</u> by the importer are sold under a trade mark, design, licencing/royalty agreement or patent owned or controlled by the seller of the goods or any other person?
6.1	Whether the <u>product manufactured</u> by the importer using the imported goods is sold under a trade mark, design, licencing/royalty agreement or patent owned or controlled by the seller of the goods or any other person?
6.2	Whether any amount or any part of the proceeds of any subsequent resale, disposal or use of the imported goods accrues, directly or indirectly, to the seller?
6.3	Whether there are any other payments actually made or to be made as a condition of sale of the imported goods, by the buyer to the seller, or by the buyer to a third party to satisfy an obligation of the seller?
6.4	Is any amount paid or payable, directly or indirectly, to or on behalf of the seller of the imported goods in connection with the production of the imported goods? (for example, materials, parts, components, tools, dies, moulds, engineering, development, art work, design work, plans or sketches undertaken elsewhere than in India)
6.5	Are any services rendered by or on behalf of the importer relatable to the goods imported or undertaken on behalf of the seller of foreign goods?
6.6	Will the price paid or payable by the importer be settled with the seller at the end of defined period by means of debit note / credit note (post – import price adjustment)?
Other information	
7.	Has the importer or any of its associates entered into an Advance Pricing Agreement with the Income Tax Authorities or obtained Advance Ruling? (please enclose copy).

Note:

1. The replies to this questionnaire shall be signed by the Authorised Signatory of the Importer accompanied by a self-certified copy of the statutory document as proof of such authorization.
2. In cases where the import takes place through CHs of Mumbai / Delhi / Chennai / Kolkata / Bangalore, the importer will be free to select the SVB of Customs House of Import or the Customs House most proximate to the Corporate Office, as convenient to him.

Company Seal

(Signature of Authorised Representative)/ Director (Finance)/CFO

Name:

Designation:

Tel no. / email: