

Circular No. 03/2025-Customs

F.No. 524/17/2024-STO(TU)
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes & Customs)

North Block, New Delhi.
Dated: 29th January, 2025

To

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive).
All Principal Chief Commissioners/Chief Commissioners of Customs & Central Tax
All Principal Commissioners/ Commissioners of Customs/Customs (Preventive)
All Principal Commissioners/Commissioners of Customs & Central Tax
All Principal Director Generals/Director Generals under CBIC

Madam/Sir,

Subject: Mandatory additional qualifiers in import/export declarations in respect of Synthetic or Reconstructed Diamonds – reg.

Reference is invited to the Circular No.21/2024-Customs dated 30.10.2024 wherein, the importers/exporters were advised for the mandatory additional qualifiers in import/export declarations in respect of synthetic or reconstructed diamonds (Lab Grown Diamonds) for better identification of these goods with improved quality of assessment, intervention and facilitation.

2. It has been brought to the notice of the Board that various challenges are being faced by the exporters regarding mandatory declaration of additional qualifiers in case of export of Lab Grown Diamonds (HPHT/CVD) weighing less than one carat. It is stated that the identification or differentiation of these diamonds during export is resulting in increased dwell time. Field formation is also of the opinion that the exemption may be provided to the exporters from mandatory declaration of additional qualifiers for the export of LGDs (HPHT/CVD) weighing less than one carat.

3. The issue has been examined. In order to address the challenges faced by the exporters, it is decided that in case of export of Lab Grown Diamonds (HPHT/CVD) weighing less than one carat, declaration of additional qualifiers will only be voluntary. For all other cases, the mandatory additional qualifiers will remain applicable as per Circular 21/2024-Customs.

4. Suitable Public Notice may kindly be issued for guidance of the trade. Any difficulties faced or doubts arising in the implementation of this Circular may please be brought to the notice of Board.

5. Hindi version follows.

(Jitender Singh)
STO (Tariff Unit)