

**F.No. 450/3/99-Cus.IV**

**Circular No. 20/99-Cus  
dated 5/5/1999**

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs, New Delhi

**Subject : Clearance of cellular phones and battery cells in the guise of plastic buttons -  
*modus operandi* regarding.**

It has been brought to the notice of the Board that a company in Noida had attempted to clear the high value electronic items in the guise of plastic buttons. On further examination, it was found that the importer has filed Bill of Entry for clearance of plastic buttons valued at Rs. 56351/-. The consignment was in the final stage of clearance and out of charge had already been given. The consignment was immediately located and kept under surveillance and a search was got conducted at the given address where it was found to be a small cabin from where no commercial activities were being conducted. As no body came forward to claim the consignment, an X-ray scan of the consignment was conducted which showed images of high density item conspicuously different from consignment of plastic buttons.

2. The suspicion was further confirmed as the component was found to be intact in original packing while the EDI system showed it as having been duly opened and examined by an Inspector. On examination, cellular telephones and 3,00,000 battery cells were found valued at Rs. 25 Lakhs which were sized under Section 110 of the Customs Act. The Inspector, which supposed to have conducted the examination, has been placed under suspencors.

3. You are requested to keep the above *modus operandi* while clearing the consignments of plastic buttons. Instructions may kindly be brought to the notice of all officer by way of issuing suitable standing vendors.

Sd/-  
(Rajendra Singh)  
Under Secretary to the Government of India