

Commodity	Reasons for testing	No. of samples to drawn	Recommendation
1	2	3	4
1. Chemicals.	Will be determined by concerned Group Assessing Officer in accordance with the requirements of C.T.A., I.T.C. or any other allied acts.	One.	The items that figure in the standard list as certified by the DCC should be accepted and the test period extended to 3 years. This list should be maintained up-to-date in the group concerned. When the goods are imported under chemical name and their general use as chemicals is known then these need not be tested. However, chemicals which are used as foods, for example like glucose, fructose, leveriose, should be continued to be tested.
2. Dyes.	-do-	One or 250 grams at least.	The test reports of well-known brands should be held valid for 2 years.
3. Pigment Dyestuff.	-do-	-do-	The test reports of well-known brands should be valid for 2 years.
4. Resins.	-do-	One or 250 grams at least.	Test report of well-known brands will be valid for 2 years.
5. Preparations containing alcohol.	-do-	125 grams.	A particular brand by manufacturer to be tested once in 2 years.
6. Refractory bricks.	-do-	One unit or 453 grams.	Occasionally.
7. Goods name of which are not stencilled on the cases or container.	-do-	One unit or 250 grams at least.	Each consignment.
8. Goods assessable free of duty.	Assessment on physical examination of the goods.	Convenient Unit.	-do-
9. Iron Alloys.	Samples are tested for both Tariff and ITC purposes.	250 grams.	In each case.
10. China Clay.	Each consignment has to be tested as the composition varies even though, brand name is available.	250 grams.	In each case.
11. Deleted.			
12. Mercury.	Each consignment to be tested as against licence for dental, surgical goods. Chemically pure mercury is allowed to be imported.	250 grams.	In each case.
13. Other Metals and alloys.	Metals.	Convenient unit.	Manufacturer's certificate may be accepted for 3 months Surprise check should be made. Well-known brand should be tested once in 2 years.
14. Wax.	Samples are tested to determine whether the goods are of animal vegetable or mineral origin, as synthetic wax.	250 grams.	
15. Grease.	Tested for ITC and Tariff purposes.	250 grams.	Well-known brands should be tested once in 2 years.
16. Tallow.	Samples are tested to determine whether the product is tallow or not.	250 grams.	In each case.
17. Palm Oil.	The goods are assessable to concessional duty and imported without any brand name.	250 grams.	Samples to be tested in each case.
18. Tung Oil.	To confirm classification.	-do-	-do-
19. Asphalt.	Tested for both ITC & Tariff purposes.	453 grams.	The validity period of 2 years should be extended to 3 years.

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20. Transformer Oil.		4 litres.	Samples from each consignment should be tested.
21. Liquid Paraffin.	To confirm if it conforms to B.P. or U.S.P.	253 grams.	-do-
22. Mineral Oil N.O.S.	To determine (a) Flash Point. (b) Sp. gravity. (c) Viscosity. (d) Solubility.	Qt. bottle of each brand.	-do-
23. Lubricating Oil.	Tested for both ITC & Tariff purposes.	250 grams.	The test period of the well-known brand should be extended from 2 years to 3 years. Literature should also be checked up.
24. Synthetic Wax			-do-
25. Art Silk Yarn.	Tested for both Tariff & ITC purposes.	One unit	Validity period for 1 year to continue. If no recognised brand, samples to be tested in each case.
26. Shoddy wool cotton yarn and woollen yarn for belting.	-do-	One unit.	Should be passed on visual examination.
27. Synthetic Rubber.	Tested for Tariff purposes.	253 grams.	well known brands should be tested once in 2 years instead of 1 year.
28. Plastic sheets, rods and tubes.	To determine rate of duty.	One unit convenient quantity or 250 grams.	In each consignment.
29. Acrylic Plastic.	-do-	-do-	-do-
30. P.V.C. Sheets unsupported rigid.	-do-	-do-	-do-
31. Phenol moulding powder.	-do-	-do-	-do-
32. Wood pulp.	Wood pulp, for concessional rate of duty.	-do-	Each consignment should be tested.
33. Newsprint.	To ascertain the percentage of the mechanical wood pulp to qualify for concessional assessment.	at least 5 sheets if in reel.	Each consignment should be tested in the case of import by Private parties. For S.T.C. Imports, frequency should be less.
34. Deleted.			
35. Paper other sorts.	To confirm classification.	One unit or convenient quantity or 250 grams.	In each consignment.
36. Milk powder.	Tested for Tariff & ITC purposes.	1 tin or 250 grams.	In each consignment.
37. Milk food for infants.	-do-	-do-	-do-
38. Gum Cong & Gopal.	Tested for ITC purposes.	-do-	-do-
39. Essential Oil.	For ITC purposes.	-do-	Once in 2 years.

The above recommendations have been largely accepted and implemented in the past and could be continued and be followed as a

guideline unless in any particular category of cases the situation in general or in particular case demand a different practice.

4. The already existing instructions on the subject which are not affected by the customs re-organisation committees' decision are also appended below :

Samples which should normally be drawn for chemical analysis.

Article	Reasons	No. of samples to be drawn.	Frequency of Test.
1	2	3	4
(i) Drugs & Medicines.	If they are of B.P. quantity for purposes of C.T.A. and I.T.C. classification.	Two for C.D.L. Test.	Rests with local A.D.C.
(ii) Paints & Solutions.	To ascertain the flash point and if they contain Dangerous petroleum for purposes of C.T.A. & I.T.C. classification.	One.	Once the composition of a product is ascertained by test it should not be tested again in two years.
(iii) Talc Powder.	To confirm declaration and for purposes of C.T.A. & I.T.C. classification.		Once the composition of a particular brand is ascertained by test it should not be tested again in two years.
(iv) Face Powder	To ascertain whether Talc Powder is imported under wrong declaration.	125 grams.	A particular brand by a manufacturer to be tested once within two years.
(v) Sulphur in powder form	For purposes of C.T.A. classification	-do-	Occasionally.
(vi) Bleaching Powder	-do-	-do-	In the case of recognised brands each brand need be tested once a year only and the test result applied to consignments arriving during this period of validity of the test result unless any case arouses doubts.
(vii) Arsenic Acid	-do-	-do-	Once the composition of a particular brand is ascertained by test it should not be tested again in two years.
(viii) Sodium Hydrosulphite	-do-	-do-	-do-
(ix) Lacquer	To ascertain whether or not any colouring substances are contained to determine whether classifiable as painters materials or varnish.	-do-	

Note :—Where a trade product is claimed to be a chemical, the importers should submit along with the sample evidence of composition and use which may be forwarded to the Chemical Examiners for information.

Article	Reasons	No. of samples to be drawn	Frequency of test.
1	2	3	4
(i) Metallic Ores.	The goods being duty free it is necessary to confirm declaration	453 grams.	In each case.
(ii) Brass un-wrought ingots, billets, cakes slabs or blooms.	To confirm declaration for L.C.T. & I.T.C. purposes.	453 grams.	Occasionally in doubtful cases.
(i) Paper & Boards			
(a) Thin Newsprint Paper.	(a) To ascertain M.W.P. contents, grammage substance & sizing.	453 grams.	-do-

Article	Reasons	No. of samples to be drawn.	Frequency of Test	
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(ii) Thin Newsprint paper.	(b) As to whether the goods are above 26-6 gr 2 M which is the minimum substance for news printing paper in addition to A.W.P. contents. (c) Both for concessional rate of duty & I.T.C. purposes.	Sufficient quantity at least 5 sheets if in reel.	As these goods do not have any specific well-known brand each consignment.	(x)
-do-	To find out grammage substance of the paper for purposes of licensing policy if claimed below 39 gr. 2 M.	-do-	-do-	(x)
(iii) Kraft paper	To ascertain grammage substance and also for I.C.T. & I.T.C. purposes.	Sufficient quantity at least 5 sheets, if in reel.	Each consignment.	(x)
(iv) Straw paper	To ascertain grammage substance and also for I.C.T. & I.T.C. purposes.	-do-	Only each consignment in cases of doubt.	(x)
(v) MG. Grey paper:	To ascertain grammage substance and also for I.C.T. & I.T.C. purposes.	-do-	-do-	(G)
(vi) Fibre Board.	For purposes of I.T.C. & I.C.T. classification.	1 sheet.	If assessment is claimed u/i 47 I.C.T. then only samples are tested otherwise goods passed in assessing u/i 44(4) I.C.T.	(i)
(vii) Moisture proof Heat Sealing Cellophane paper.	For purposes of I.T.C classification.	5 sheets	If the licences for spl. variety moisture proof heat sealing quality then only in each case the samples are tested.	(ii)
(viii) Stiff papers.	To ascertain whether they are composed of layers of paper pasted together so that they may actually be considered as "Boards" and not "paper" for both the purposes of I.C.T. & I.T.C. classifications.	1 sheet or 2 sheets.	If grammage substance are above 180 grms. and in doubtful cases the samples are to be tested.	(iii)
(ix) Wax, Tallow, Grease, Oil etc. Animal fats, item 15 I.C.T.	To determine whether it is animal, vegetable or mineral origin.	250 grams.	Test results of well known brand hold good for two years.	(iv)
(x) Adeps Lance.	To find out if it conforms to B.P. OR U.S.P. standard of purity.	-do-	In each case.	(v)
(xi) Mineral Lubricating Grease.	To determine composition and if the products are solid by pour point test.	-do-	Test results of well-known brands hold good for two years.	(vi)
(xii) Petroleum Jetty.	For purposes of I.C.T. classification.	-do-	Test results hold goods for two years.	(vii)
(xiii) Kerosene; also any mineral oil other than kerosene and motor spirit which has its flashing point below 100 of Fahrenheit thermometer item 27 (4) I.C.T.	To determine specific gravity, Flash point & other constants.	1 qt. bottle.	Samples are drawn by the preventive Department.	(viii)
(xiv) Mineral oil not included in item No. 27(4) or item No. 27(6) which is suitable for use as an illuminant in wick lamps item 27(5) I.C.T.	To determine specific gravity, Flash point & other constants.	-do-	Samples are drawn by the preventive Department.	(ix)
(xv) Motor spirit, item 27(6) I.C.T.	-do-	-do-	-do-	(x)
(xvi) Mineral Oil as in item 27(7).	-do-	-do-	-do-	(xi)

Article	Reasons	No. of samples to be drawn.	Frequency of Test.
1	2	3	4
(xvii) Pitch & Tar N.O.S. item 27(2) I.C.T.	To distinguish the product from coal Tar & Coal Pitch.	One sample of each brand.	Test results of recognised brand hold goods for 2 years.
(xviii) Crude & Refined Coal Tar & Coal Pitch.	To determine correctness of declaration.	453 grams.	-do-
(xix) Gunpowder for cannons, rifles guns, pistols and sporting purposes item 34 I.C.T.	For licenses under the Explosives Rules, 1940.		Samples are drawn by the Preventive Department.
(xx) Fireworks n.o.s.	For licenses under the Explosives Rules, 1940.		In each case.
(xxi) Articles of imitation jewellery as in item 31(11) I.C.T.			In doubtful case.
GROUP--VI			
(i) Dried Skim Milk	To ascertain the percentage of fat and if any added ingredients for purposes of I.C.T. & I.T.C. classifications.	One	Once the composition of a product is ascertained by test it should not be tested again in two years.
(ii) Raw Sugar.	To ascertain sucrose contents etc. as defined by the Govt. of India.	125 grams.	In each case.
(iii) Worm-eaten Betelnuts.	To ascertain whether they are fit for human consumption.	453 grams.	Not to be sent to C.E. (Vide C.E.'s remarks in file S. No. 803/54(pt).
(iv) Sago Flour	For purposes of I.C.T. classification.		Once the composition of a particular brand is ascertained by test it should not be tested again in two years.
(v) Gold or Silver plated Spectacle Frames.	To ascertain whether plating is durable or not.	One	In each case to ascertain the durability of the coating of valuable metals.
Group VII			
(i) Raw Rubber.	The goods being duty free it is necessary to confirm declaration.	253 grams.	In each case.
(ii) Portland Cement.	To confirm declaration for I.C.T. and I.T.C. purposes.	-do-	Each consignment.
(iii) Manufactures of Wool n.o.s.	-do-	½ metre length with full width.	Each consignment of shoddy woollen fabrics containing more than 90% wool.
(iv) Art Silk Fabric.	-do-	-do-	Occasionally & once for brand goods.
(v) Wall Board of wood fibre.	To verify the correctness of declaration as the goods enjoy concessional rate of duty.	1 sheet.	Test result of well-known brand are accepted for two years. Others are tested in each importation if there are no special brands.
(vi) Cement n.o.s.	To confirm declaration for I.C.T. & I.T.C. purposes.	250 grams.	Each consignment other than well-known brand tested previously within two years.
(vii) Manufactures of Leather n.o.s.	-do-		In each case.
(viii) Fabrics n.o.s. containing more than 10% but not more than 90% wool	-do-	½ metre length with full width.	Each consignment.

Note: (1).—The above list is not exhaustive but in deciding whether any article not included therein require to be sent for chemical test, the reasons therefore, should be carefully considered and samples should not be sent as a matter of routine e.g.