

OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-IV)
JAWAHARLAL NEHRU CUSTOM HOUSE, SHEVA,
TALUKA: URAN, DIST: RAIGAD, MAHARASHTRA – 400 707

F.No. S/43-Cont./Misc/85/2015

Date: 12.05.2016

FACILITY NOTICE NO. 68 / 2016

In terms of Notification No. 104/94-Cus dated 16.03.1994 and Board's Circular No.83/98-Customs dated 05.11.1998 containers of durable nature are exempt from payment of whole of the duty of customs and the whole of Additional duty payable provided the containers are re-exported within six months, subject to the condition that a Bond is executed by the Importer or the Shipping Agent.

2. Taking into consideration the oral representations and discussion with MANSA (Mumbai And Nhava Sheva Shipping Agents Association), it is hereby decided that in general an imported container may be granted extension for a period upto 12 months from the end of 6 month of landing of the container from a ship, or from the date of de-stuffing in the case of longstanding laden containers de-stuffed after 6 months of landing, subject to submission of genuine reasons to seek such extension to the satisfaction of Commissioner of Customs. In case of failure to seek extension by giving valid reasons, the imported container shall be subject to payment of applicable duty & interest.
3. Off-hiring shall not generally be considered as a valid reason for granting extension of time for re-export of the container.
4. For laden containers lying beyond 6 months from importation awaiting Customs clearance / auction of cargo, extensions may be considered as per request letter submitted by the Shipping Lines / Agents / Importers showing the details like location of the containers, IGM No. & date, B/E No. & date.
5. All Steamer Agents / Importers will furnish following additional details in each request letter for Containers Movement Permission and for re-export time period extension for re-exporting the bonded containers beyond stipulated period of 6 months:-
 - i) Month and year of manufacture of each bonded container available on the CSC (Container Safety Convention) metal plate affixed as per international norms on the door of each container;
 - ii) Actual Location with full address of each bonded container at the time of submission of each request letter for extension.
 - iii) Registered serial number of each bonded container with Size Type Code of each bonded container available on each container's door side.
 - iv) Item Number along with IGM Number & date and B/E No. date under which each bonded container was imported.
 - v) Bond number date & Value of Bond.
6. All concerned are hereby directed to strictly comply with the above instructions failing which, bond will be enforced to recover the Customs Duty along with applicable interest under Section 142 read with Section 143 of the Customs Act, 1962. In addition to the above action, penal action may also be initiated in accordance with the Customs Act, 1962.

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(SUBHASH AGARWAL)
Commissioner of Customs
NS-IV, JNCH

Copy to:

1. The Chief Commissioners of Customs, Zone I
2. The Pr. Commissioners of Customs, (General) & II
3. The Commissioner of Customs, I/III/V
4. All Addl/Joint/Dy./Asstt. Commissioners, JNCH
5. Appraising Main (Imp) & (Exp), JNCH
6. Website
7. Mumbai and Nhava Sheva Ship Agents Association
8. Office copy