

☒ **Examination of goods at the Gateway Port.**

- (i) The Board vide circular NO. 1/94-cus dated 5/4/2004 has prescribed that import consignments meant for EOU need not be subjected to detail examination at the port of import/Airport/ICD etc. since these are required to be examined in full at the bonded premises of the EOU. ♦ Goods may be superficially examined as to the marks, numbers, seal no. gross weight etc by the customs staff at the port of import for the purpose of completion of assessment. ♦ It has been brought to the notice of the Board during the Tariff Conference of Chief Commissioners held at Shillong in May 2004 that the term ♦superficial examination♦ has created some confusion in the field formations, as it did not indicate the degree or type of examination to be conducted. ♦ It was also informed that different examination norms are being followed at different ports.
- (ii) Therefore it is clarified that consignments meant for EOU need not undergo detailed examination at the Port of import/airport/ICD etc since these are required to be examined in full at the bonded premises of the 100% EOU. ♦ However, examination of seal, condition of container, marks, numbers, gross weight etc may be done by Customs for the purpose of completion of assessment.
- (iii) It is further clarified that consignments meant for EOU can be examined at the Port of Import in exceptional circumstances and the sensitive consignments on the basis of prior intelligence or information.
- (iv) Further, consignments meant for eligible EOUs may not be examined in full at the bonded premises of the 100% EOU. ♦ Instead the jurisdictional Commissioner of Customs/Central Excise may prescribe the norms of examination base on risk assessment. ♦ Accordingly, the circular No.1/94-Cus dated 5.4.1994 stands modified to this extent.
- (v) It is further clarified that examination at the premises of EOU shall be governed by Instruction/Circulars prescribing procedures or methods of examination of such goods/consignments at ports.. ♦

♦(NAJIB SHAH)

COMMISSIONER OF CUSTOMS (IMPORT)

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