



(ii) All the concerned Groups/Sections in terms of above will also forward a Monthly Statement to DC (Disposal) indicating the status at the end of each month in the following format:

S.No	OIO No & Date	Bill of entry No & Date	Container No(s)	IGM/Item No & Date	Date of appeal	Remarks/Present status

3. As regards **time expired bonded goods**, the Bond Section, while forwarding the disposal order, will make an entry thereof in the concerned Bond Register and will also endorse copy of such an order to the concerned Bond Superintendent as well as Custodian so that if at a later date if any request for extension of bond is received, the fact of issuance of disposal order remains in the knowledge. If Bond Section still intends to extend the bond period, the disposal section will be immediately informed and the disposal order issued by the bond section will first be withdrawn from disposal section.

(ii) The Bond Section while forwarding the disposal order will also indicate the Compulsory Compliance Requirements (CCR) i.e clearance from PHO, ADC, PQ etc. to be complied with prior to auction and/or delivery of goods.

(iii) The Disposal Section will endorse copy of the Auction Notice at least 7 days prior to the date of auction to the Bond Section so that the Bond Section can once again cross verify the status. If no response is received from Bond section prior to the date of auction, it shall be assumed that the Bond section does not have any objection for disposal

4. As regards **seized goods**, the disposal orders for disposal of seized goods are mostly received from Directorate General of Revenue Intelligence (DRI) but at times, the Compulsory Compliance Requirements (CCR) i.e clearance from PHO, ADC, PQ etc. to be complied with prior to auction and/or delivery of goods are not mentioned. In such case, the Disposal Section, prior to initiating disposal process of such goods, will refer the matter to the concerned Group.

(ii) It is observed after the issuance of disposal orders, subsequent developments such as claimant(s) owning the goods, issuance of SCN, application filed before Settlement Commission etc., which may warrant stoppage of disposal of such goods, are not brought to the notice of Disposal Section. Therefore, Disposal Section will endorse copy of the Auction Notice at

least 7 days prior to the date of auction to the concerned agency/section with a specific request to cross verify the status. If no response is received from the concerned agency/section prior to the date of auction, it shall be assumed that there is no objection for disposal

◆◆◆

5.◆◆◆◆◆◆◆◆◆ The Disposal Section will maintain a Disposal Register in the following format and details of all the disposal orders received by Disposal Section will be immediately entered in the said register.

**DISPOSAL REGISTER**

**PAGE-I**

Lot No.	Date of receipt of Disposal Order	Whether Confiscated/ Seized/ Time expired bond	Details of Disposal Order & date/ F.No. Disposal Section	Description of goods	Container No(s)	Location/ CFS
1	2	3	4	5	6	7

**PAGE-II**

Name of Govt. approved valuer/date of authorizing him	Date of receipt of report from valuer	Date of JPC for fixation of Reserve Price	Auction No/date in which goods are finally sold	Amount recovered	Date of Intimation of disposal to concerned Group/Section	Remarks, if any
8	9	10	10	11	12	13

6.◆◆◆◆◆◆◆◆◆ The Disposal Section will appoint the Government approved valuer within three days of the receipt of the Disposal order and will ensure that the valuation reports are put up to Joint Pricing Committee within 15days of receipt of disposal order.

7.◆◆◆◆◆◆◆◆◆ The procedure and instructions for valuation and auction as specified vide Board's Circular No. 12/2006 Cus dated 20.02.06 and Standing Order No. 11/2006 dated◆◆.03.2006 will be strictly followed.

8.◆◆◆◆◆◆◆◆◆ Standing Order No. 64/2009 dated 23.12.2009 stands modified accordingly.

9. Any difficulty noticed in the implementation of this Standing Order may be brought to the notice of the undersigned.

10. This issues with the approval of Chief Commissioner of Customs, Mumbai Zone-II.

**(B. K. SINHA)**  
**COMMISSIONER OF CUSTOMS (EXPORT)**