

F.NO.

Notification No. 101/95-Cus dated 26.05.95, containers of durable nature are exempted 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 for which a bond is executed by the Importers or the Shipping Agents.

In case the containers are not exported within a period of six months, the Asstt. Commissioner may grant an extension beyond 06 months up to further 03 months for the reasons recorded in writing. The extension beyond 09 months should not be granted as a matter of routine. However in case of genuine difficulty further extension of a period not exceeding six months, at a time, may be granted by the Commissioner of Customs on merits of each case for the reasons recorded in writing. These instructions are contained in Standing order No 324/98 dated 23.12.1998.

In partial modification to the above instructions it has been decided that the Asst./Dy. Commissioner of Customs i/c Container Cell may grant an extension beyond 06 months up to further three months for the reasons recorded in writing. Further extension of a period not exceeding 06 months, beyond 09 months shall be granted by Joint/Addl. Commissioner i/c Container Cell on merits of each case for the reasons recorded in writing.

In case of genuine difficulty where a request for an extension beyond 15 months (total period of extension of containers) is received, further extension for a period not exceeding six months, at a time, may be granted by Commissioner of Customs on merits of each case, for the reasons recorded in writing.



(SUSHIL SOLANKI)

Commissioner of Customs (Export)

Copy to:

- 1. Chief Commissioners of Customs, Zone I & II,
- 2. Commissioner of Customs (Import) JNCH,
- 3. All Addl/Joint/Dy/ Asst Commissioners JNCH,
- 4. Appraising Main (Imp)& (Exp) and PSO, JNCH,
- 5. Website,
- 6. Office copy.