

OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
TAL : URAN, DIST : RAIGAD 400707

F.No: S/6-Gen- 2951/09 Bond JNCH Date : 31.8.09

PUBLIC NOTICE No.60/2009

Sub:Regarding rate of duty applicable for Time Expired Bonds.-reg.

Attention is invited to [Facility Notice No. 25/2006](#) dated 7.4.06 and [52/2006](#) dated 21.7.2006 on the above subject. It is clarified as follows :

2. The goods kept in a warehouse cease to be warehoused goods on expiry of the permissible or extended warehousing period and, therefore, their removal from the warehouse cannot be regarded as covered by the provisions of section 15(1) (b) of the Customs Act, 1962. The goods which are not removed from a warehouse within the permissible or extended period are to be treated as goods improperly removed from the warehouse u/s 72(1)(b) of the Act in terms of the [CBEC Circular No. 31/97 Customs](#) dated 14.8.97 and the Honble Supreme Court Judgment in the case of Kesoram Rayon V/s Collector of Customs, Calcutta [1996 (86) ELT 464 (S.C)].

3. In all cases where the application for extension for warehousing period is not received before the expiry of the admissible/extended warehousing period, the goods

would be treated as Time Expired Warehoused Goods and will be deemed as cleared on the date of expiry of the permissible or extended period, as the case may be. The duty chargeable is at the rate applicable on the date of their deemed removal from the warehouse, that is, the date on which the permitted or extended period expired and not the date of payment of duty or actual clearance of the goods.

4. Applications for extension of warehousing period received after the admissible/extended warehousing period will be considered/granted only for the purpose of allowing the goods to be kept in the warehouse for some specified period (and not disposing them of u/s 72 ibid), but the relevant date for the rate of duty applicable shall stand fixed/frozen as aforesaid. Such extensions can be given by the Chief Commissioner in terms of [Boards Circular No.12/1998-Cus](#) dated 05/03/1998 only in exceptional circumstances.

5. Further, it may be noted that even in cases, where, application for extension of warehousing period is submitted before expiry of original or extended warehousing period, extension would not be given beyond a period of two years. While giving such extension, guidelines given in [Facility Notice No.52/2006](#) dated 21.7.2006 would be followed strictly.

(A.K. DAS)

COMMISSIONER OF CUSTOMS.