

**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 .07.2016

**FACILITY NOTICE NO. 102 / 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 representations and discussion with MANSA (Mumbai And NhavaSheva Shipping Agents Association), it is hereby decided that in general an imported containers may be granted extension for a period 3 months from the end of 6 months of landing of the container from a ship by the Assistant/Deputy Commissioner for the reasons to be recorded in writing. The extension beyond 9 months may not be granted as a matter of routine. However in case of genuine difficulty further extension of a period not exceeding 6 months may be granted by the Joint/Additional Commissioner and further extension of 6 months at a time beyond 15 months may be granted by the Commissioner on merit of each case and for the valid reasons to be recorded in writing. In case of failure to seek extension by giving valid reasons, the imported containers shall be subject to payment of applicable duty, interest & penalty.

3. Off-hiring shall not be considered as a valid reason for granting extension of time for re-export of the containers.

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.

5. All Steamer Agents / Importers will furnish the following details in each request letter for Container Movement Permission:

- (i) Container no. & Size as available on the door/CSC plate of the container
- (ii) Import vessel
- (iii) Voy No.
- (iv) Rotation No.
- (v) Continuity Bond No. & date
- (vi) Name and address of destuffing CFS /warehouse/shed/ICD

6. All Steamer Agents / Importers will furnish the following details in each request letter for extension of period for re-exporting the bonded containers beyond stipulated period of 6 months:

- (i) Container No. and size as available on the door of the container
- (ii) Import vessel
- (iii) Voy No.
- (iv) IGM No. & date
- (v) Continuity Bond No.
- (vi) Actual Location with full address of each bonded container.

7. 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.

8. Facility Notice No. 68/2016 dated 12.05.2016 is hereby superseded.

Sd/-

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

Copy to:

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