






(V) This should never happen.


2.  (i)  Whenever any application for extension of warehousing period is


received and is to be considered, the Bond Section shall verify, in writing, that the goods are still available in the warehouse from the warehouse keeper.

 (ii) The Bond Section shall also verify in writing from the Disposal Section

 that the goods have not been auctioned off.


(iii) The Disposal Section shall be informed that the goods should not be


 put up for auction.

(iv) Application shall be processed only if the goods are available and have 

 not been auctioned off.

(v)  It is noticed that in some cases extension applications were granted

 by the competent authority in cases where the goods were already 

 auctioned off.

(vi) This happened because Bond Section did not ensure that goods were

 available.

(v)  This should never happen.

3. ❖❖❖❖❖❖(i)❖ Before forwarding any warehoused goods for disposal to Disposal❖❖❖

Section, the Bond Section should verify, in writing, from the warehouse keeper that the consignment is not kept on hold/prohibited from clearance or disposal by any investigating agency like DRI/SIIB/DGAE etc. and also that there is no case pending in any appellate forum or Court with respect to that consignment of warehoused goods.

- (ii) In some cases warehoused goods were auctioned by Disposal Section.❖

However, delivery to buyer could not be effected on account of hold notice/Court case pendency.❖ This resulted in litigation with the buyer.

- (iii) This happened because the Bond Section did not conduct the❖

❖❖❖❖❖ verification detailed at (i) above.

- (iv) This should never happen.

4. ❖❖❖❖❖❖(i)❖ In some cases where warehoused goods have been forwarded for

disposal to Disposal Section in terms of S.O. No. 37/2006, the Importer (Bonded) of the goods may come forward with a request to allow him to pay the dues demanded and clear the goods.

(ii) In such cases the Bond Section shall immediately inform the Disposal

Section about the request. The Bond Section shall verify, in writing, from the Disposal Section that the goods have not been auctioned off. The Bond Section shall also inform the Disposal Section, in writing, that the goods should not be put up for auction.

In many cases Government Approved Valuers have been paid to value

goods which have already been allowed ex-bonding by Bond Section. In some cases such goods have also been auctioned, resulting in litigation with the buyer.

This happened because Bond Section did not inform the Disposal

Section as detailed at (ii) above.

This should not happen.

5. Goods imported through JNCH and Section 59 Bonds for such goods

have been executed with AC(Bond), JNCH but such goods have been deposited in warehouses appointed/licensed by NCH, Mumbai or ACC Mumbai.

(ii) It is observed that with respect to such goods no reports are received

◆◆◆◆ from New Custom House/ Air Cargo Complex, Mumbai.

(iii) Hence, such bonded goods are not adequately monitored.◆ Recovery

of duties /interest due and disposal of time-expired bonded goods is not promptly done.◆ Only demands are issued for such time-expired bonds by Bond Section.

(iv) Bond Section shall ensure that all such warehoused goods are

properly and promptly monitored and disposed and duties due recovered.

(v)◆ A chart showing all such consignments, warehouse-wise and bond

wise, shall be put up to the Additional Commissioner (Bond) through ◆◆the AC(Bond) every month.

(vi) A letter shall be addressed to the AC/DC(Bond), NCH/ACC, Mumbai,

each month, detailing warehouse-wise and bond-wise pendency of such goods (both live & time-expired) and advising the action required by law.

6. ◆◆◆◆◆◆(i)◆ Goods imported through NCH /ACC, Mumbai and Section 59 Bonds for

such goods have been executed with NCH/ACC, Mumbai but goods have been deposited in warehouses appointed/licensed by Bond Section, JNCH.

◆◆◆◆◆◆◆◆◆◆(ii) It is observed that with respect to such goods no reports are received

◆◆◆◆ from the officers in charge of the warehouses.

(iii) Hence, such bonded goods are not adequately monitored and no

◆◆◆◆ report is sent to NCH /ACC, Mumbai with respect to such bonds.

(iv) The officers in charge of the warehouses shall send a monthly report,

listing all such consignments lying in their warehouse, to the Bond Section, JNCH and a copy to the NCH/ ACC, Mumbai.

(v)◆ A chart showing all such consignments,warehouse-wise and bond-

wise, shall be put up to the Additional Commissioner (Bond) through the AC(Bond) every month.

(vi) The Bond Section, JNCH shall send a report to the AC/DC(Bond),

NCH/ACC, Mumbai each month detailing warehouse-wise and bond-wise pendency of such goods (both live and time expired) and seeking instructions as appropriate.

