



(V) This should never happen.

2. <

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



(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.

