

**OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)
JAWAHARLAL NEHRU CUSTOM HOUSE, SHEVA, DISTT. RAIGAD
MAHARASHTRA- 400 707**

F.No. S/12-Gen- 36/2008-09 A(M) Exp

Date : 4.2.2009

Standing Order No. 05 /2009

Subject : Provisional Assessment of export cargo and finalization of provisional assessment.

Attention of all the officers and staff is drawn to the subject above.

2. When it is not possible to assess duty due to non-availability of some relevant information/documents or any other reason, delay in clearance may cause cancellation of export order, increase in interest liability and other financial losses to the exporters. To meet such exigencies, provisions have been made in Sec-18 of Customs Act, 1962 to assess the S/Bill provisionally and allow clearance of the goods by taking a bond with appropriate security.
3. Except prohibited / contraband goods, the seized goods should be released provisionally and allowed to be exported on execution of a Bond for an amount equivalent to the value of seized goods and probable fine and penalty which might be imposed. However no export benefit should be allowed in such cases until the matter is finally settled and a Bond to be executed for provisional release shall contain a clause to this effect. (CBEC Circular No. 33/05)
4. Whenever, an exporter finds that final assessment is not possible, he will make a detailed request in writing to the DC / AC indicating :-
 - a. Specific reasons / grounds and the documents or information for want of which final assessment can not be made.
 - b. Period for which provisional assessment is required.
 - c. Undertakes to appear before AC / DC within 07 days or such date fixed by him and furnish all relevant information and documents

within the time specified by AC / DC in his order, so as to enable the proper officer to finalize the provisional assessment.

5. On receipt of the request, AC / DC will examine it to ascertain whether provisional assessment is necessary at all. If the reasons / grounds are not sufficient, he may ask the exporter to appear before him on an appointed day and time and if he is satisfied that provisional assessment is not necessary, he may pass a reasoned order rejecting the same.
6. Where AC / DC is satisfied with genuineness of the exporter's request, he will obtain approval of JC / Addl. Commissioner and issue a specific order directing provisional assessment clearly stating :-
 - a. The grounds on which provisional assessment has been ordered.
 - b. The rate and/or value as the case may be, at which duty has to be provisionally paid.
 - c. The amount of differential duty, if any, for which bond is to be executed.
 - d. The amount of security or surety, if any, keeping in view the instructions issued by the Boards from time to time.
7. Assessing Officer and Shed staff while processing S/Bill / allowing export for provisional assessment must insert suitable comments in EDI system, so that benefit of export promotion scheme should not be allowed till the assessment is finalized. Shed Examining Officer, in case of DBK S/Bill, will make comments in DBK menu.
8. All the cases of provisional assessment must be monitored by AC / DC and JC / Addl. Commissioner incharge on monthly basis and a report in this regard must be submitted to Commissioner (Export). For proper monitoring of such cases a provisional assessment register must be opened. The provisional assessment register will be submitted in the 1st week of the following to Jt. Commr. /Additional Commissioner for his perusal.
9. It is to be ensured that all such cases of provisional assessment are finalized expeditiously well within 3 months of the date of provisional assessment. If provisional assessment is pending for investigation, such

investigation must be completed within 3 months, otherwise extension of 3 months must be sought from JC. Subsequent extension can only be granted by Commissioner. All the cases where provisional assessment can not be finalized within 6 months must be submitted to Commissioner indicating the reasons for non-finalization. If the Commissioner is satisfied with the reasons, he may extend the period or otherwise direct the method to be adopted for finalization of assessment.

10. Till the EDI system is upgraded, endorsement of finalization of provisional assessment should be made on hard copy of S/Bill.

The above guidelines come into force with immediate effect should be strictly followed. by the concerned officers and staff.

(K.L.GOYAL)
COMMISSIONER OF CUSTOMS (EXPORT)

To
All the Concerned Officers

Copy for information to :

1. ♦ The Chief Commissioner of Customs, JNCH, Sheva
2. ♦ The Commissioner of Customs (Import), JNCH, Sheva.
3. ♦ All the Addl./Commissioners of Customs (Export), JNCH, Sheva.
4. ♦ All the Asstt./Commissioners of Customs (Export), JNCH, Sheva.
5. ♦ Office file.