

**OFFICE OF THE COMMISSIONER OF CUSTOMS, JAWAHARLAL
NEHRU CUSOTMS HOUSE, NHAVA SHEVA , TALUKA- URAN, DIST
RAIGAD, MAHARASHTRA-400 707**

Date: 21.05.2009

S.O.No.24/2009.

**Sub: Post Clearance Audit of all Bills of Entry filed under High Seas Sales-
reg.**

It has been proposed to carry out Post Clearance audit of all Bills of Entry filed by purchaser, who has purchased the imported goods from the importer/ consignee on High Seas. Therefore, it has been decided to select all Bills of Entry filed under High Seas sale for PCA by inserting PCA intervention.

2. Compulsory compliance requirements shall also be inserted to the effect that the Docks Appraiser shall verify all relevant parameters of High Seas sale and forward all the legible zerox copies of the relevant documents.

3. S.O. No. 32/05 dated. 10.08.2005 of JNCH, read with Public Notice no. 57/2005 dated.27.05.2008 of NCH, Mumbai, prescribed the following documents for processing High Seas sale Bill of Entry.

- a) Proof of registration of High Seas sale, with Import Department.
- b) Non-negotiable copy of the Bill of Lading duly endorsed by both the parties.
- c) High seas sale contract in support of the transaction.
- d) Copy of the sales invoice.

4. AO Docks before giving out of charge should procure all the copies of above documents from importer and the same have to be attached along with the Bill of Entry docket while forwarding to PCA.

5. These documents shall be verified at the time of Post Clearance Audit of the Bill of Entry by AO, PCA in addition to verification of all the other parameters.

6. These instructions should be scrupulously followed by all and any lapse on any body's part will be viewed seriously.

SANJEEV BEHARI

Commissioner of Customs (Import)

F.No. S/2-PCA-Gen-75/-9-10 PCA. JNCH, Nhava Sheva.

◆ To,

All AOs of PCA, JNCH, Nhava Sheva.

All ACs of PCA, JNCH, Nhava Sheva.

All AOs and Supdts., of Docks JNCH, Sheva.

ADC/PCA to insert PCA intervention as suggested above.

Copy to:

1. ADC, (Audit), Western Zonal Unit, Mumbai.
2. Chief Commissioner of Customs, Mumbai Zone- II, JNCH Sheva.