



**OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-III),
MUMBAI ZONE-II, JAWAHARLAL NEHRU CUSTOM HOUSE,
NHAVA SHEVA, TALUKA: URAN, DISTRICT: RAIGAD,
MAHARASHTRA-400707.**

F. No. S/22-Gen-402/2017-18/AM(I)/JNCH. Pt. I

Dated 02.01.2019

PUBLIC NOTICE NO. 03/2019

Sub: To reduce delay in clearances of "re-imported goods" where benefit of exemption from payment of duty is claimed under any Notification: **reg.**

Attention of importers, Customs Brokers, other members of Trade and Industry is invited to the various Notifications issued providing exemption from payment of duties of Customs, taxes and cess as specified in the said Notifications on "re-imported goods" subject to the fulfillment of certain conditions.

2. Two notifications under which such exemptions are available are:

- Notification No. 45/2017 – Customs, dated 30th June, 2017 [This Notification applies to the exports for which order permitting clearance and loading under section 51 of the Customs Act, 1962, has been given on or after 01st day of July, 2017]
- Notification No. 46/2017 – Customs, dated 30th June, 2017 [This Notification applies to exports for which order permitting clearance and loading under section 51 of the Customs Act, 1962 has been given on or before 30th June, 2017.]

3. These notifications exempt goods when re- imported into India from so much of the duty of customs as is in excess of the amount of specified export benefits availed at the time of their export i.e. drawback, IGST exemption / IGST refund etc. [as specified in the Notification].

4. The main conditions under the aforesaid Notifications are:

- re-importation of such goods takes place within one year / 3 year of exportation or such extended period not exceeding period as provided in the said Notifications as allowed by Principal Commissioner / Commissioner of Customs on sufficient cause being shown for the delay.
- Amount of export benefits availed at the time of export i.e. drawback, IGST exemption / IGST refund etc. [as specified in the Notification] are paid back.
- the goods are the same which were exported

4. One of the conditions for exemption under both the above Notifications [*in cases, where goods were exported under duty exemption scheme (DEEC/ Advance Authorisation/ DFIA) or Export Promotion Capital Goods Scheme (EPCG)*] is that the importer should have intimated the details of the consignment re-imported to the AC /DC of Customs in charge of the factory where the goods were manufactured or the premises from where the goods were supplied and to the licensing authority (DGFT) regarding the fact of re-importation and should produce a dated acknowledgement of such intimation at the time of clearance of goods.

5. It has been observed that there is considerable delay in the clearance of such re-import consignments. Feedback received during interaction with field officers, importers / exporters, Customs Brokers has revealed that the main reasons for delay in such clearances are:

- i. Importers / Customs Brokers file Bills of entry after the arrival of goods and ask for "first check assessment" so as to establish the identity of goods. However, there is delay in producing goods for examination and submitting necessary export documents to establish identity;
 - ii. They also claim the benefit of exemptions mentioned above but proof of having surrendered the export benefit is submitted after arrival of goods;
 - iii. There is delay in submission of dated acknowledgement of intimation (mentioned at Para 2.2 above), which is required to be submitted at the time of clearance of goods.
5. In order to ensure that there is no delay in processing of documents and clearance of such goods, it has been decided that the following procedure shall be followed by importers:

- i. Importers / Customs Brokers shall file either advance or prior bill of entry in such re-import cases.
- ii. They should necessarily complete following formalities before filing the bill of entry
 - a. Surrender of export incentives as required in the respective Notifications
 - b. Submission of intimation [details of the consignment re-imported to the AC/DC of Customs in charge of the factory where the goods were manufactured or the premises from where the goods were supplied and to the licensing authority regarding the fact of re-importation]
- iii. Upload copy of documents as proof of compliance of these two conditions under e-sanchit at the time of filing of bill of entry
- iv. In case they are not able to comply with aforesaid mandatory conditions, they may file bill of entry without claiming the benefit of exemption .
- v. In cases, where benefit of these exemptions is claimed, "First Check" procedure need not be resorted to and identity of goods can be established under second check also. In case of variation / mis-declaration, is noticed at the time of examination of goods, necessary action regarding denial of benefit of exemption notification and other penal action may be taken.

6. Difficulty, if any may also be brought to the notice of Deputy / Assistant Commissioner in charge of DPD Cell, NS-III or Appraising Main (Import) through email / phones (email address: appraisingmain.jnch@gov.in, Phone No : 022-27244979).

8. Action to be taken in terms of decisions taken in this Public Notice should be considered as standing order for the purpose of officers and staff.

Sd/-

(SUBHASH AGRAWAL)
COMMISSIONER OF CUSTOMS (NS-III).

To:

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH for information.
2. The Commissioner of Customs, NS-G/ NS-I / NS-II / NS-III/ NS-IV / NS-V, JNCH
3. The Chairman JNPT / CEO NSICT / CEO GTI / CEO BMCT for information.
4. All Additional / Joint Commissioner of Customs, JNCH
5. All Deputy / Assistant Commissioner of Customs, JNCH
6. All Sections / Groups of NS-G, NS-I, NS-II / NS-III/ NS-Audit / NS-V, JNCH
7. AC/DC, EDI for uploading on JNCH website immediately.
8. Representative of CSLA & MANSA for information and circulation among their members and other shipping lines operating at Nhava Sheva Port.
9. Representative of CFSAI / BCBA / FIEO / Members of PTFC for information and circulation among their members and other importers for information.
8. वरिष्ठ अनुवादक, हिंदी अनुभाग