



F. No.CUS/CONT/MISC/26/2025-CONT CELL

24-07-2026

PUBLIC NOTICE NO. 90 /2026

Sub: Discontinuation of submission of manual documents/statements in respect of containers imported under Notification No.104/94-Cus dated 16.03.1994 by the Shipping Lines/Agents/Importers – reg.

Attention of Shipping Lines/Steamer Agents/Importers and all concerned is invited to CBIC Circular No.32/2026-Customs dated 11.07.2026 regarding discontinuation of submission of manual documents/statements in respect of containers imported under Notification No.104/94-Cus dated 16.03.1994 read with Boards Circular No.31/2005-Cus dated 25.07.2005 & Circular No.51/2020-Cus dated 20.11.2020, which exempts containers of a durable nature from the whole of the Customs duty and whole of the additional duty payable, subject to execution of a Continuity Bond and fulfilment of the prescribed conditions, including re-export of such containers within the stipulated period, or payment of the whole of the Customs duty along with applicable interest & penalty.

2. In order to promote the Ease of Doing Business, the Board has decided to revise the framework of monitoring the duty-free imports of containers in terms of Notification No. 104/94-Customs dated 16.03.1994. The DG Systems will generate reports of containers along with necessary details which have not been re-exported within the stipulated period of 6 months. These reports will then be published on the ICEGATE portal (<https://www.icegate.gov.in>) for use by various shipping lines or Customs officers to take appropriate action under the Customs Act, 1962. The Shipping Lines, Non-Vessel Owning Common Carrier (NVOCC), Steamer Agents or their authorised agents shall continue to execute the bond without any surety. This process will streamline manual debit/credit of bonds for every transaction and save stakeholders' time and costs.

3. Accordingly, in partial modification to Jawaharlal Nehru Custom House Facility Notice No.102/2016 dated 12.07.2016, the requirement for submission of request for Container Movement Permission in respect of movement of import containers from Port area, as envisaged in para 5 of said Facility Notice, is done away with immediate effect.

Henceforth, either no such manual request for Container Movement Permission shall be required to be made nor shall it be accepted in Container Cell, JNCH.

4. Furthermore, it shall be the responsibility of all the Shipping Lines/NVOCC/Agents/Importers, who have executed a manual Continuity bond, to record their Bond in the ICES system by generating National Bond No. thereof, so that all Continuity Bonds get debited and credited based on the filing of manifest information with Customs viz. IGM/SAM and EGM/SDM electronic messages. The process of registering/recording of Continuity Bond in ICES systems with National Bond numbers should be completed by all Shipping Lines/NVOCC/Agents/Importers positively by **30.08.2026**.

5. **Monitoring & submission of Quarterly report:-** All the Shipping Lines/NVOCC/Agents/Importers shall submit quarterly statements/reports of import containers and re-export thereof, through email **containercell.jnch@gov.in**, in the following manner.

- (i) **Annexure 'A' by 7th of every quarter** (e.g. 7th April/7th July/7th Oct./7th Jan)
- (ii) **Annexure 'B' by 15th of every quarter** (e.g. 7th April/7th July/7th Oct./7th Jan)

This information will be continued till a fully automated system by DG System is in place.

6. **Closure/Cancellation of Bond:-** In the event of Shipping Line/Agent/Importer complying with all the conditions of Notifications and Continuity Bond, it shall be the responsibility of the Shipping Line/Agent/Importer to apply for cancellation of the Continuity Bond. On receipt of such application, the AC/DC in-charge of Container Cell shall cancel the Bond after detailed verification of the fulfilment of all conditions of the Bond/Notification to his satisfaction, and thereafter the Original Bond copy shall be returned to the concerned Shipping Line/Agent.

7. All the concerned are hereby directed to strictly comply with the above instructions, failing which, the bond will be enforced to recover the Customs duty along with applicable interest under Section 142 of the Customs Act, 1962 read with Section 143 of the Customs Act, 1962. In addition to the above action, penal action may also be initiated in accordance with the Customs Act, 1962.

The aforesaid process is designed for ease of doing business and trust-based Customs administration. This will place additional responsibility on the Shipping Line/Agent/NVOCC/Importer to comply with Acts and Regulations in both letter and spirit to avoid any action under the provisions of the Customs Act, 1962.

8. Difficulty, if any, may be brought to the notice of Dy/Asstt. Commissioner of Customs in charge of Container Cell through e-mail/in-person (email: **containercell.jnch@gov.in**).

9. Action to be taken in terms of the decision taken in this Public Notice should be considered as a Standing Order for the purpose of officers and staff.

10. Facility Notice No.82/2018 dated 16.05.2018 is hereby superseded.

(UNMESH SHARAD WAGH)
COMMISSIONER OF CUSTOMS (NS-GEN)

Copy to :

1. The Chief Commissioner of Customs, Mumbai Zone – II.
2. All the Commissioners of Customs, Mumbai Zone – II.
3. All the Addl. Commissioners of Customs, Mumbai Zone – II.
4. The DC/AC-EDI for uploading on the JNCH website.
5. FIEO/MANSA/BCBA for circulating among their members, trade and industry.
6. GTI/NSICT/BMCT/JN Port Terminals

Annexure – A**Name of the Shipping Line/Agent :****National Bond No.****Total Bond Value :****National Bond Validity :**

S. No.	Bond Value (Opening balance during Quarter)	Bond Value debited against total No. of IGM/SAMs filed during the Quarter	Bond Value credited against total No. of EGM/SDMs filed during the Quarter	Bond Value (Closing balance during the Quarter)	Whether extensions sought against a;; containers pending for re-export beyond stipulated period.
(1)	(2)	(3)	(4)	(5)	(6)
1.					Yes/No

I/We hereby declare that all the information/details provided hereinabove are true and correct. In the event that any information is found to be incorrect, the onus rests entirely on us, and we shall be liable for action under the provisions of the Customs Act, 1962.

Date :

Place :

Authorised Signatory

Annexure – B**Name of the Shipping Line/Agent :****National Bond No.****Total Bond Value :****National Bond Validity :**

S. No.	No. of Containers/Tanks imported in terms of Notfn. No.104/94-Cus during the Quarter with date of Importation (Inward entry)		No. of Containers/Tanks re-exported during the stipulated period against total containers at Column (2)		No. of Containers/Tanks pending for re-export beyond stipulated period against total containers at Column (2)	Whether extensions for re-export sought by Shipping Line/Agent against containers at Column (4).	If Yes (as per Column 5), details of containers (Nature, Size) pending re-export, along with copies of the extension permission granted by the deptt. may be provided	
(1)	(2)		(3)		(4)	(5)	(7)	
	TYPE	DATE	TYPE	DATE	TYPE, Size & No. of Containers with		Container No., Type & Size	Validity of extension granted
1.	20' Dry – 40' Dry – 20' Tank – 40' Tank – 20' Reefer – 40' Reefer -		20' Dry – 40' Dry – 20' Tank – 40' Tank – 20' Reefer – 40' Reefer -		20' Dry – 40' Dry – 20' Tank – 40' Tank – 20' Reefer – 40' Reefer -	Yes/No Yes/No Yes/No Yes/No Yes/No Yes/No	20' Dry – 40' Dry – 20' Tank – 40' Tank – 20' Reefer – 40' Reefer	

I/We hereby declare that whatsoever information/details provided hereinabove is true and correct. In the event of any information is found to be incorrect, the onus rests entirely on us and shall be liable for action under the provision of Customs Act, 1962.

Date :

Place :

 Authorised Signatory