

A **◆◆◆◆◆◆◆◆◆◆** Factory Stuffed Export Cargo :

| Category of Exports | Scale of Examination |
|---|--|
| Export goods stuffed and sealed in the presence of the Customs / Central Excise officers at the factories of manufacture, ICD / CFS, notified warehouses and other places where the commissioner has, by a special order, permitted examination of goods for export | No examination except (a) where the seals are found tampered with; or (b) there is specific intelligence in which case, permission of Deputy / Assistant Commissioner would be required before checking. |

B **◆◆◆◆◆◆◆◆◆◆** Export under Free Shipping Bills :

| Category of Exports | Scale of Examination |
|---|--|
| Exports under Free Shipping Bills i.e. where there is no export incentive | No examination except where there is a specific intelligence |

C **◆◆◆◆◆◆◆◆◆◆** Export under Drawback / DEPB Schemes :

| Sr. No. | Category of Exports | Scale of Examination | |
|---------|---|--|--------|
| | | Export consignments shipped to sensitive places viz. Dubai, Sharjah, Singapore, Hong Kong and Colombo. | Others |
| (i) | Consignments where the amount of drawback / | 25% | 2% |

| | | | |
|------|---|-----|-----|
| | DEPB involved is Rs. 1 lakh or less | | |
| (ii) | Consignments where the amount of drawback / DEPB involved is more than Rs. 1 lakh | 50% | 10% |

D **Export under EPCG / DEEC Schemes :**

| Sr.No. | Category of Exports | Scale of Examination | |
|--------|--|--|--------|
| | | Export consignments shipped to sensitive places viz. Dubai, Sharjah, Singapore, Hong Kong and Colombo. | Others |
| (i) | Consignments where the FOB value is Rs. 5 lakh or less | 25% | 2% |
| (ii) | Consignments where the FOB value is more than Rs. 5 lakh | 50% | 10% |


2.2 In all cases referred to above, in respect of consignments selected for examination, a minimum of two packages with a maximum of 5% of packages (subject to a maximum of 20 packages from a consignment) shall be opened up for examination. The package number to be opened for examination will be selected by the system.

2.3 It is to be ensured that exporters do not split up consignments so as to fall within the lower examination norms. Therefore, wherever on the same day the same exporter attempts to export a consignment (other than free shipping bills) involving export incentive of Rs. 1 lakh or less (Drawback / DEPB) or in other cases having the FOB value upto Rs. 5 lakh to the same country, the system would alert the examining officer that this is second shipment of the same exporter. The examining officer can then decide whether to subject the second

consignment for examination or not. In case the buyer in both or more consignments happens to be the same person, subsequent consignments should be examined.

2.4 It may also be noted that after the goods have been presented for registration to

Customs and determination has been made whether or not to examine the goods, no amendments in the normal course are expected. However, in case an exporter wishes to change any of the critical parameters resulting in change of value, DBK, DEPB credit, Port etc. Such consignment should be subjected to examination.

2.5 Notwithstanding anything contained above, any export consignment can be examined  by the Customs (even upto 100% examination), if there is any specific intelligence in respect of the said consignment. Further, to test the compliance by trade, once in three months a higher percentage of consignments (say for example, all the first 50 consignments or a batch of consecutive 100 consignments presented for examination in a particular day) would be taken up for examination. Out of the consignments selected for examination a minimum of two packages with a maximum of 5% of packages (subject to a maximum of 20 packages from a consignment) would be taken up for checking / examination.

3. In the case of export goods which are stuffed and sealed in the presence of Customs / Central Excise officers at the factory of manufacture, ICD / CFS, warehouses and other places where the Commissioner has, by a special order, permitted, it may be ensured that the containers are bottle sealed or lead sealed. In case of export through bonded trucks, the truck should be similarly bottle sealed or lead sealed. In case of export by ordinary truck / other means, all the packages are required to be lead sealed. In the case of goods examined by Central Excise / Custom Officers and sealed and stuffed under their supervision at a factory or in an approved warehouse, the consignments shall be accompanied by an examination report in the prescribed form.

4. EDI system is equipped with all these instructions on the examination norms and all officers should follow the norms as determined by the system. In case any officer want to over rule EDI instructions, he should record the reason in the departmental comments giving justification of such over ruling.

5. In order to test compliance by the trade as indicated in para 2.5 above, Additional Commissioner of Customs i/c S.I.I.B, in consultation with Commissioner will organize once in three months examination of higher percentage by docks staff by way of surprise.

6. Difficulties, if any in implementation of these instructions, may be brought to the notice of the Commissioner (Export).

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