



**OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-I) 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)Part-II

Dated 05.03.2020

STANDING ORDER NO. 06/2020

Sub: - Import of 'Punnets' as packing material for export of grapes-reg.

Attention of all the officers of JNCH is invited to the CBIC letter vide F.No. 450/41/2005-Cus-IV dated 20.03.2006, 22.12.2006 & 02.02.2007 on the above subject.

2. Based on the representation received from APEDA and the factual details provided by the Chief Commissioner of Customs, Mumbai-II, the issue pertaining to import of 'Punnets' as packing material for export of grapes was examined by the Board. It was found by the Board that punnets are durable for the purpose of packing and export of fresh fruits especially grapes.

3. From the Notification No. 104/94-Customs & Board's Circulars No. 69 and 72/2002-Cus issued in this regard, it was clarified that containers which are capable of re-use and identifiable at the time of re-export are covered under the scope of exemption under the said notification. The said circulars were issued to simplify the identification of containers at the time of re-export by simple procedure.

4. In view of above, it was stated by the Board that the punnets imported for re-export of grapes may be extended the benefit of Notification No. 104/94-Customs dated 16.03.94 subject to the condition that they are re-exported as provided in the Notification.

5. Often it is seen that the officers posted in the Docks are raising objections with regard to applicability of Notification No. 104/94 dated 16.03.94 in such or similar cases which are contrary to the Board's clarification and posing hardship to the trade and also increasing the dwell time. Therefore, the officers are instructed to comply with the above mentioned Board's Circulars.

6. In case of any difficulty, the specific issue may be brought to the notice of ADC/ JC, Appraising Main (IMPORT), NS-I or DC/AC in charge of Appraising Main (Import), NS-I.

Sd/-

(SUNIL KUMAR MALL)
Commissioner of Customs (NS-I).

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH.

2. The Commissioner of Customs, NS-G/ NS-I/ NS-II /NS-III/ NS-IV / NS-V, JNCH.
3. All Additional / Joint Commissioner of Customs, JNCH.
4. All Deputy / Assistant Commissioner of Customs, JNCH.
5. All Sections / Groups of NS-G, NS-I, NS-II / NS-III/ NS-IV / NS-V, JNCH.
6. AC/DC, EDI for uploading on JNCH website immediately.