PUBLIC NOTICE NO. 39/2015

Subject: Procedure to be followed in re-export of imported goods
Under Section 69 of the Customs Act, 1962 – reg.

Kind attention of all importers, exporters, members of trade and industry Associations, Customs Brokers, Customs Brokers Association, Customs Officers and others is drawn to the procedure to be followed in re-export of imported goods under Sectio 69 of the Customs Act, 1962, the trade has represented that in the cases of export of warehoused goods under Section 69 of the Customs Act, 1962, whenever there is involvement of two Custom Houses / two Commissionerates, lengthy procedures of documentation are being followed requiring to obtain numerous signatures of the concerned Customs officers of Import Bond Section, concerned Groups where such commodity is handled and officers of Export Department of the Customs House. This is resulting in delay in clearance of the goods and therefore request was made for change of procedure presently being followed in such cases.

2. The matter has been examined and the following new procedure is prescribed for export of warehoused goods as envisaged under Section 69 of the Customs Act, 1962:-

A. The bonder-exporter shall submit and application in prescribed format for export under Section 69 of the Customs Act, 1962, to the AC/OC Bond Section under whose jurisdiction the warehoused goods are lying. The format in which such application shall be given is mentioned at Annexure A, wherein all required information like bond number, description of goods etc are to be mentioned.

The AC/OC (Bond) may, after causing verification of physical availability of the said goods in the bonded warehouse, allow export of the said goods subject to the following conditions:

(i) On re-export, the exporter realizes full foreign exchange spent on import in freely convertible foreign currency, if the goods were imported on payment in freely convertible foreign currency; and

(ii) The import in the first instance was not-unauthorised or in contravention of the Foreign Trade Policy (FTP).
After, the grant of permission for re-export, the Tax Assistant (TA) of the Bond Section will make a provisional entry in the Bond Register regarding intended export u/s 69 by the party.

The permission so obtained by the party for export under Section 69 of the Customs Act, 1962, will be sent to the concerned AC/DC Export (Loading Port) and a copy of the permission will be endorsed to the Bond Officer posted at the warehouse wherein goods are deposited. Format of the letter in which such permission is granted is mentioned at Annexure B, which will be handed over to the representative of the Bonder-Exporter in sealed cover.

B. After obtaining the permission for export the party shall submit the permission letter to the AC/DC (Export) where from export will be affected, in prescribed format (Annexure C) along with the required documents and simultaneously the party will be the Shipping Bill.

C. The Shipping Bill (Manual/EDI as the practice followed) will be generated in the concerned Commissionerate i.e. (Port of Loading). Now the party shall submit the file including the Shipping Bill and other relevant documents to the Assessing Officer of the concerned Commissionerate of the assessment of the goods, which are to be exported.

D. After assessment of the Shipping Bill, the AC/DC Export shall inform the concerned Bond Superintendent for removal of the goods. Thereafter, the party shall approach the concerned warehouse/bond customs officer along with shipping bill and other relevant documents. The bond officer will verify the documents i.e. permission to re-export and Shipping Bill No., forwarded by the Import Bond Section and the Export Section wherefrom bonded goods are to be exported and make the entries in the Bond Register maintained at the Bonded Warehouse. He / She will enter the Shipping Bill No, and quantity of the warehoused goods to be exported in the prescribed column. Then the Bond Officer will allow the movement of goods either under preventive supervision or under punch seal to concerned Custom House, as per the requirement of the party.

E. After receiving of the goods at export port, the Examining Officer (E.O.) will examine the goods as per the norms and accordingly Let Export Order (LEO) will be given.

F. After order of the clearance of the goods, final Shipping Bill along with the relevant documents generated shall be submitted to Bond Section for cancellation of Bond as discharged in full or debit of part exported quantity in the Bond Register.
3. The same procedure will be adopted immaterial of the fact whether the said export is effected from the same Custom House or from some other Custom House.

4. The aforesaid procedure shall come into force with immediate effect and shall be followed by members of trade.

5. Difficulties, if any, faced in the implementation of this Public Notice may be brought to the notice of the undersigned.

This issues with the approval of the Principal Commissioner of Customs (Import), ACC.

Encl: Annexure A, B and C.

Copy to:-
1) Chief Commissioner of Customs, Mumbai – III
2) Commissioners of Customs (Import), (Export), (General), ACC
3) All Addl/Jt Commissioners of Customs (Import), ACC
4) The Technical Officer (TRU), CBEC, New Delhi.
5) All DC/AC’s, ACC (Import).
6) EDI Section for uploading on ACC website.
7) BCHAA
8) Office copy