



सीमाशुल्क आयुक्त (निर्यात) का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (Export),
हवाई माल परिसर, सहार, अंधेरी (पूर्व), मुंबई- ४०० ०९९
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F.No. S/3-Misc-26/2017-18/E&T(X)/ACC

Date: 07.04.2020

PUBLIC NOTICE NO. 59/2020
DIN- 20200479OE00002X6C9A

Sub.: Measures to facilitate trade during the lockdown period - Section 143AA of the Customs Act, 1962 - reg.

Attention of the exporters, Customs Brokers and all other stakeholders is invited to Board Circular No. 17/2020-Customs dated 03.04.2020 issued vide F.No. 473/02/2020-LC on the captioned subject.

2. Difficulty is being faced by importers/ exporters and their authorized Customs Brokers, during the ongoing lockdown period announced by the Government to prevent the spread of COVID-19 pandemic in the country, in obtaining notarized stamp papers for furnishing bonds required by Customs in certain situations during the assessment and clearance of goods. The measures taken by the Government to prevent the said pandemic are at present in force for a period of 21 days w.e.f 25.03.2020 i.e. till 14.04.2020.

3. In light of the unprecedented situation caused due to COVID-19 pandemic, it has been decided to relax the requirement to submit bonds prescribed under various provisions of the Customs Act, 1962 for a temporary period in terms of section 143AA of the Customs Act, 1962 with a view to expedite Customs clearance of goods and for maintaining balance between Customs control and facilitation of legitimate trade.

4. In this regard, relaxation of the requirement to submit bonds prescribed under section 18, section 59 and section 143, and under notifications issued in terms of section 25 of the Customs Act, 1962, is granted subject to compliance of conditions as listed below:

4.1. While the above-referred lockdown is presently in force till 14.04.2020, considering that the importer/ exporter may find it difficult to comply with requirement of furnishing bond for some more time thereafter till the situation normalizes, the said relaxation shall be available up to 30.04.2020.

4.2 In the period up to 30.04.2020, request for submission of an undertaking from the importer/exporter in lieu of a bond prescribed under the above-mentioned provisions shall be accepted. This relaxation will apply to the following categories of the importers/exporters:

- a. Government/ Public Sector Undertakings (Central/State/UT Govts. or Administrations and their undertakings);
- b. Manufacturer/ Actual User importer,
- c. Authorized Economic Operators;
- d. Status holder;
- e. All importers availing warehouse facility in terms of section 59 of the Customs Act, 1962.

4.3 Each such relaxation, where requested, should comply with the following conditions:

i. The content of the undertaking should, to the extent possible, be same as the content of the prescribed bond.

ii. The undertaking should be duly signed by the IEC holder concerned on their business letter head and submitted by the registered email ID of the IEC holder or their authorised Customs Broker.

iii. The undertaking should include a commitment from the IEC holder to submit the proper bond in prescribed format on notarized stamp paper etc. on or before 07.05.2020

iv. The undertaking will not be treated as a substitute for security, wherever mandated.

v. The security, where required, shall be furnished in the nature and manner as deemed fit by the proper officer. Board's instructions issued from time to time regarding such security in specific cases should be kept in view in this regard.

vi. In case of warehoused goods, any subsequent movement of goods to another warehouse under section 67 of the Customs Act, 1962, shall be allowed only to manufacturer/actual user importer or AEO or Status holders. For requests related to change of ownership after warehousing, the facility shall be considered only in cases where the prospective buyer is manufacturer/actual user importer or AEO or Status holder.

5. Such relaxation from submitting a bond would also be considered on case to case basis for any other exporter who requests for the same, with such additional safeguards over and above those listed in this Public Notice, as deemed fit by the Commissioner of Customs, Mumbai ACC (Export) to safeguard revenue and ensure compliance of the statutory provisions.

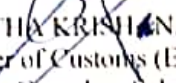
6. Exporters availing this facility shall ensure that the undertaking furnished in lieu of Bond is duly replaced with a proper bond before the stipulated period i.e. 07.05.2020.

7. Bond section shall keep a record of such undertaking and ensure that the undertaking furnished in lieu of Bond is duly replaced by Bond within stipulated time period i.e. 07.05.2020.

8. All trade associations/members of Customs Brokers Association are requested to take note and publicize the contents of this Public Notice among their members/constituents.

9. For the departmental officers, this may be treated as Standing Order.

10. Difficulties, if any, may be brought to the notice of Additional Commissioner/Joint Commissioner of Customs, ACC (Export), Mumbai.


(S. ANANTHA KRISHNAN)
Commissioner of Customs (Export)
Air Cargo Complex, Sahar
Mumbai Customs Zone-III

Copy to:

1. The Chief Commissioner of Customs, Mumbai Customs, Zone-III.
2. The Pr. Commissioner of Customs, Import/Export/General, ACC, Mumbai Customs, Zone-III.
3. All Additional/Joint Commissioner of Customs, ACC,
4. All Deputy/Asst. Commissioners of Customs, ACC

5. All Sections ACC, Export Commissionerate.
6. AC/DC EDI for uploading the PN on ACC's Official website.
7. BCBA (Brihanmumbai Customs Broker Association)
8. ACAA (Air Cargo Agents Association of India)/Trade representatives
9. Notice Board
10. Office Copy