Circular No. 102/95-cus
dated 22/9/95

F.No. 434/31/95-CUS -IV

Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs, New Delhi

Subject : Issue of Notification as per section 54 of the Customs Act, 1962 - Transhipment - regarding

Notification No. 50-Customs (NT) dated 6th September, 1995 has been issued appointing all the Customs ports including Inland Container Depots (ICDs) and Customs Airports notified under section 7 of the Customs Act, 1962 as places for transhipment of imported goods.

2. As you are aware, in terms of sub-section (3) to section 54 of the Customs Act, 1962, goods imported into a Customs Port or airport and mentioned in the import manifest as for transhipment to any major port as defined in the Indian Ports Act, 1908 or the Customs airport at Bombay, Calcutta, Delhi or Madras has be allowed transhipment without payment of duty by the proper officer. This facility of transhipment, without payment of duty, is also available to imported goods meant for any other Customs ports including an Inland Container Depot, or Customs airports, notified by the Central Board of Excise & Customs in this behalf. Imported goods can also be allowed transhipment subject to satisfaction of the proper officer that these are *bona fide* intended for transhipment.

3. Notification have been issued in the past appointing some of the Customs port / airports notified under section 7 of the Customs Act, 1962 as places for transhipment. However, these notification do not cover all the airports/ ports including ICDs and in respect of the airports/ ports including ICDs not covered by these notifications, the transhipment is being allowed by the proper officer, on case to case basis.

4. Notification No. 50/95- Cus. (N.T.) has now been issued with an intention to bring uniformity in the matter of transhipment & for the sale of administrative convenience. In terms of this notification all the Customs Port including ICDs & customs airports notified u/s 7 of the Act, 1962 would be entitled for automatic transhipment of imported goods.

5. The Notification as mentioned in Annexure to this letter by which airport at Banglore & ICDs at Pragati Maiden (New Delhi), Bangalore Cantt, Anabardhi Railway Station (AP), Coimbatore (TN), Dhanbari Kalan (Ludhiana, Punjab). New Guwahati (Assam), Raddipalam (AP) Amin Gaon (Guwahati, Assam) & Sanganer (jaipur, Rajasthan) have been declared as place for transshipment are also being rescinded.

6. Please issue suitable S.O. to your field officer & trade interest may also be suitably informed. Any suggestions/ views/ comments/ difficulties on the change may be brought to the notice of the Board.

Sd/-
(V.K. Singh)
Sr. Tech. officer

ANNEXURE

1. Notification No. 190/81 -Cus dated 7.8.81.
2. Notification No. 83/84 -Cus dated 19.3.84.
3. Notification No. 84/84 -Cus dated 19.3.84.
4. Notification No. 116/84 -Cus dated 27.4.84.
5. Notification No. 117/84 -Cus dated 27.4.84.
6. Notification No. 120/85-Cus dated 4.4.85.
7. Notification No. 271/85-Cus dated 20.8.85.
8. Notification No. 272/85-Cus dated 20.8.85.
9. Notification No. 336/85-Cus dated 14.11.85.
10. Notification No. 64/89-Cus dated 3.11.89.