SPECIFIED GOODS (PREVENTION OF ILLEGAL EXPORT) RULES, 1969

Notification No. 6-Cus., dated 3rd January,1969 as amended by Notification No.13-Cus, dated the 11th January 1969, No.20-Cus., dated 10th January,1969., No.130-Cus., dated 6th September,1969 and No.31/90(N.T.)-Cus., dated 8-6-1990.

In exercise of the powers conferred by sections 11K, 11L and 11M of the Customs Act, 1962 (52 of 1962), the Central Government hereby makes the following rules, namely :-

1. Short title.-

These rules may be called the Specified Goods (Prevention of Illegal Export) Rules, 1969.

2. Definition. -

In these rules, "section" means a section of the Customs Act 1962 (52 of 1962).

3. Particulars, etc. of transport voucher under section 11K. -

(1)The transport voucher required to be prepared under section 11K shall contain the following particulars, namely:-

(a) name of the specified goods;

(b) names of the seller and the purchaser, where the specified goods are transported consequent on sale, and the name of the owner, in all other cases;

(c) location of the premises from where the specified goods are being taken out;

(d) location of the premises for which the specified goods are being taken;

(e) total net weight of the specified goods;

(f) Omitted

(g) time when the specified goods leave the premises mentioned at (c) above.

(2) Where the specified goods are to be transported to another city, town or village, the transport vouchers shall, in addition to the particulars specified in sub-rule (1), contain the following particulars :

(i) means of transport;

(ii) where a motor vehicle is used for transport of the specified goods, the registration number of the motor vehicle;

(When a bus is used as a means of transport, it is not necessary to include the registration number of the bus).

(iii) route to be followed for transport of specified goods;

(iv) time and date when the specified goods are to be taken from the city, town or village; and

(v) time and date when the specified goods are likely to reach the destination.

(3)The transport voucher referred to in sub-rule (1) shall be prepared and signed by the seller of the specified goods, when the transport of such goods is consequent on sale, by the refiner when the transport of the specified goods is consequent on refining and, in all other cases, by the person owning, possessing or controlling such goods and when such goods are to be transported, whether consequent on sale or otherwise, to another city, town or village the additional particulars referred to in sub-rule (2) shall be entered by the person owning, possessing or controlling such goods :

(4)The transport vouchers referred to in sub-rule (1) shall be in duplicate, shall be bound in the form of a book, shall have consecutive serial numbers stamped on them and they shall be issued only in the order of the serial number and shall not be used in respect of any goods other than the specified goods; and the original copy thereof shall accompany the specified goods during their transportation and the duplicate copy thereof shall be retained by the person preparing the same.

4. Form, etc. of accounts to be maintained under section 11L. -

(1) The accounts required to be maintained under Section 11L shall contain the following particulars in respect of each acquisition, sale or disposal of the specified goods:-

(i) name of the specified goods;

(ii) name and full business address of the person from whom the specified goods have been acquired or in whose favour the specified goods have been parted with;

(iii) net weight of the specified goods;

(iv) Omitted

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(v) time and date of acquisition, or parting with, of the specified goods.

(2)At the end of each day, the person concerned shall total the acquisitions, sales and disposals of the specified goods and enter the closing balance in the accounts.

(3)All particulars referred to in this rule shall be entered in a register:

Provided that particulars in respect of each sale or disposal of specified goods may be entered in a book of sale or disposal memos in duplicate.

(4)The pages of the register and the book of sale or disposal memos, shall have consecutive serial numbers stamped thereon and the entries in respect of each acquisition, sale or disposal shall be made immediately after the acquisition, sale or disposal as the case may be.

5. Reasonable steps to be taken under section 11M.-

(1)The reasonable steps to be taken under section 11M by a person selling or transferring any specified goods shall be the following, namely :-

He shall satisfy himself about the identity and address of the purchaser or transferee, as the case may be, either -

(a) from his personal knowledge; or

(b) on the strength of a certificate given by a person personally known to the seller or transferee, as the case may be, and with whose handwriting and signature such seller or transferor is familiar; or

(c) on the strength of a certificate issued under the Gold Control Act, 1968 (45 of 1968) for recognition as a goldsmith or an identity card issued under that Act to an artisan; or

(d) on the strength of a certificate issued to the purchaser or transferee, as the case may be, by the Inspector of Central Excise within whose jurisdiction such purchaser or transferee has his place of business :

Provided that -

(i) where the identity and address of the purchaser or transferee, as the case may be, is satisfied on the strength of a certificate referred to in (b) above, the seller or transferor, as the case may be, shall retain such certificate for production before the proper officer; and

(ii)where the identity and address of the purchaser or transferee, as the case may be, is to be satisfied on the strength of a certificate referred to in (d) above, such certificate shall be got countersigned by the seller or transferor, as the case may be, from the Superintendent of Central Excise within whose jurisdiction he has his place of business.

(2)The certificate of identity referred to in sub-rule (1)(b) shall be in the following form and shall be written in manuscript by the person issuing it:

"I, Shri.....residing at.....do hereby certify that Shri..... residing at.....is personally known to me. His signature is given below. He is not adealer in manufacturer of silver.....

Signature
Date

Signature of the person identified".

(3)Where the identity and address of the person to whom specified goods are sold or transferred is satisfied on the basis of a certificate referred to in sub-rule (1) (c) or (d), the seller or the transferor, as the case may be, shall record in the accounts of sales maintained under section 11L, the serial number and date of the certificate or identity card and full particulars of the authority who has issued the certificate or the identity card, as the case may be.

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