Circular No. 85/98-Customs

dated 13/11/1998

F.No. 150/120/97- Cus. IV

Government of India

Ministry of Finance

(Department of Revenue)

Central Board of Excise & Customs, New Delhi

Subject : Assessment of clearance of goods imported / exported through courier mode - courier Imports and Exports (Clearance) Regulation, 1998 - Regarding

I am directed to refer to the Courier Imports and Export (Clearance) Regulations, 1998 dated 9th November, 1998 issued by Government of India vide Notification No. 87/98-Cus. (N.T.) dated 9th November, 1998. The new regulations cover assessment and clearance of goods imported or to be exported through courier mode.

2. In this connection attention is drawn to Board's earlier circular No. 446/18/94-Cus. IV dated 30th May, 1995. The general instructions contained in this circular will continue to be followed subject to the additions and modifications in new regulations and the specific instructions contained in this circular.

3. The main features of new Courier Imports and Exports (clearance) Regulations are as follows :-

(i) In contains procedure for clearance of imported goods as well as goods to be exported through courier mode.

(ii) The facility has been extended to customs airports at Bangalore, Hyderabad, Ahmedabad and Jaipur, in addition to existing airport at Mumbai, Delhi, Chennai and Calcutta.

(iii) The new regulations provide for an option that the courier company may get the goods imported through an on board courier and Courier Import Manifest filed or his functions may be performed by the person in charg of aircraft (Commander of the aircraft) or his representative. In that case that Courier Import Manifest is required to be signed by the person incharge of the Aircraft and he will be responsible for any mis-declaration.

(iv) The earlier regulations coverd only the goods carried by incoming passenger flights on behalf of the couriers for a commercial consideration. The condition that the goods should be brought only the passenger flights have been waived. Now the goods can be brought in or sent by passenger flights as well as cargo flights.

(v) In the new regulation 11, the amount of security to be deposited by the authorised courier with the Commissioner of Customs has been enhanced from Rs. 1 lakh to Rs. 5 lakhs. The existing Agencies need not be asked to enhance the security deposit. However, at the time of renewal of the Agency, the security deposit be enhanced.

(vi) In new regulation 10(3), the validity of registration of the authorised courier has been raised from 1 year to 3 year and the renewal of registration will also be for three years as against existing renewal for one year.

(vii) The new regulation 12 provides that any authorised courier who has been granted registration at one place under regulation 10 would be entitled to get registration at other places subject to execution of separate bond and security for each Custom House.

(viii) The proviso clause to regulation 10(1) provides that the number of authorised courier in a Custom House shall not exceed the number determined by Board from time to time. In the custom houses the number of authorised courier will be restricted to the number of authorised couriers registered immediately before issuance of this regulations of 10 whichever is higher. At new Airports the Commissioners can authorise up to 10 Courier Agencies for the present.

(ix) The proviso clause to new regulation 14(1) provides for suspension of registration of authorised courier pending enquiry by Commissioner of Customs.

(x) The new regulation 14(2) provides for an appeal to be filed by the authorised courier before Chief Commissioner of Customs against the order passed by the Commissioner of Customs under regulation 14(1).

(xi) The new regulation 14(2) provides for review of order passed by Commissioner of Customs by the Chief Commissioner of Customs. The Chief Commissioner of Customs may authorise one officer of Deputy Commissioner / Additional Commissioner rank for the purpose of appeal under this sub - regulation.

4. The goods which are not covered under courier regulation and if they are brought by the same courier, separate Bill of Entry may be filed in the from prescribed vide Bill of Entry (Forms) Regulations, 1976 the such goods may be assessed/ examined and cleared as normal aircargo.

5. As the Clearance of goods imported under courier clearance is allowed on selective scrutiny of documents and goods and examination is done only on random selection basis, the mis-declerantion in description, quantity or Valuation when noticed may be dealt with severely and in suitable cases prosecution in addition to fine and penalty may be considered.

6. These instructions may kindly be brought to the notice of all officers by way of issuing suitable standing orders. The difficulty if any, in implementation of this circular, may, kindly be brought to the notice of Board.

Sd/-
(Vijay Kumar)
Under Secretary to the Government of India.

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