Circular No. 26- Cus.
dated 8/5/96

F.No. 434/4/94-CUS-IV

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

Subject:- Permission for transhipment of import containers from JNP to CES Mulund; Bombay

I am directed to refer to letter No. 95/ CONCOR dated 2.2.96 from G.M.CONCOR addressed to Member (Customs) for permission for transhipment of import containers form Jawahar Customs House to CFS (Import) Mulund, Bombay. The matter was examined in Board's officer and it was observed that the Commissioners of Customs, in terms of Sec. 8(a) of the Customs Act 1962, are empowered to designate an area in the customs port for loading and unloading the goods or any class of goods. The area so designated in trade's parlance is called CFS (Container Freight Station). Hence transhipment to another port would would include transhipment to a CFS designated for loading / unloading in the said port. The transhipment of containers from Jawahar Port to CFS Mulund may be considered as per Notification No. 61/95-Cus. (N.T.) read with Central Board of Excise & Customs circular No. 111/ 95 dated 18.10.95.

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