Circular No. 43 /2017-Customs

F. No. 401/243/2016-Cus-III
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

North Block New Delhi,
16th November, 2017

To

All Pr. Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive)
All Pr. Chief Commissioners /Chief Commissioners of Customs and Central Excise
All Pr. Commissioners/Commissioners of Customs/Customs (Preventive)
All Pr. Commissioners/Commissioners of Customs and Central Excise

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Madam / Sir,

Subject: Forwarding of samples for testing to the Outside Laboratories- reg.

It has come to the notice of the Board that due to lack of testing facilities of certain goods in Revenue Laboratories, there is delay in clearance of the consignments of these goods due to avoidable movement of samples between Customs field formations and Revenue Laboratories.

2. In this regard, CRCL has shortlisted the items whose samples cannot be tested in their Laboratories at present and also identified the Laboratories functioning under the other Ministries/Departments/Organizations where such samples could be tested. The list of such items and corresponding testing Laboratories are annexed herewith.

3. The Revenue Laboratories are, presently, in the process of up-gradation. However, until Revenue Laboratories are upgraded, as a measure of trade facilitation, the Board has decided that field formations may directly forward samples of goods mentioned in column (3) of the Annexure I of this circular, to the laboratories mentioned in column (4) of the said Annexure or any other accredited laboratories empanelled by the concerned Commissionerate. The procedure for forwarding the samples to the laboratories shall be as follows:

a. Customs formations should follow the respective standard sampling technique prescribed by the concerned laboratory for the items under question. The Commissionerate should ascertain sampling requirement with the laboratory concerned before drawing samples from the consignment. The sampling requirements may clearly be specified on the website of the Commissionerate.

b. In cases of live consignments which cannot be cleared without getting the test reports due to its hazardous nature or for any other reason, the samples shall be forwarded to the concerned laboratory at the earliest. Further, the Commissionerates should develop a mechanism in consultation with the laboratories so as to get the test report expeditiously and preferably online.

c. In cases where the time taken by laboratory exceeds three days, the importer should invariably be given an option to warehouse goods under section 49 of the Customs Act.

d. Testing fee, if any, shall be paid by the importer or the exporter.

4. It is further clarified that aforementioned procedure shall not be applicable in cases where Partner Government Agencies themselves draw the sample.

5. In view of above, the Commissioners of Customs are requested to issue suitable Public Notice based on aforementioned guidelines, prescribing detailed procedures for empanelment of laboratories, techniques for drawing & dispatching of samples, mechanism to receive online reports etc., for guidance of all concerned.

6. Difficulty faced, if any, may be brought to the notice of the Board.

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Yours faithfully,

-Sd

B. Konthoujam
Under Secretary (Cus III)

Annexure attached.