Goods Imported (Conditions of Transhipment) Regulations, 1995

Notification No. 61/95-Cus. (N.T.),dated 28-9-1995
amended by Notification No. 31/98-Cus.(N.T.) dated 2-6-1998
Notification No. 59/2000 Cus. (N.T.) dated 10-10-2000

In exercise of the powers conferred by section 157, read with sub-section (3) of section 54 and section 158 of the Customs Act, 1962 (52 of 1962), and in supersession of the Imported Goods Conditions of Transhipment Regulations, 1984, the Central Board of Excise and Customs hereby makes the following regulations, namely :-

1. Short title and commencement.-

(1) These regulations may be called the Goods Imported Conditions of Transhipment Regulations, 1995.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions.-

In these regulations, unless the context otherwise requires, -

(a) "custodian" means a person approved by the Commissioner of Customs for the purposes of section 45 of the Customs Act, 1962 (52 of 1962);

(b) "declarant" means -

(i) the person incharge of the conveyance in which the goods are imported,or his agent, or

(ii) the person authorised to tranship the goods by the exporter of the goods or by an agent acting on behalf of such exporter;

(c) "transporter" means the Railways, the owner of the vessel, the owner of the aircraft or, as the case may be, the owner of the motor vehicle, in which the goods imported are transported for the purposes of transhipment.

3. Conditions governing transhipment.-

Transhipment shall be allowed under these regulations on the conditions that -

(a) the declarant makes an application to the proper officer of customs seeking permission for transhipment of the goods imported;

(b) the goods imported are mentioned in the import manifest or the import report, as the case may be, as for transhipment to any customs station;

(c) such transhipment is by rail, a vessel, an aircraft or a motor vehicle or by a combination of two or more of these modes of transport:

Provided that if the goods imported are sought to be transhipped by a motor vehicle, such transhipment shall be made only on permission in writing of the Commissioner of Customs; and such Commissioner while permitting such transhipment shall have regard to the following factors, namely :-

(i) the nature of the goods imported to be transhipped,

(ii) the amount of revenue involved, and

(iii) any other factor which the Commissioner of Customs may deem relevant:

Provided further that the Commissioner of Customs shall, before refusing any such application for permission for transhipment of goods imported by a motor vehicle, give a reasonable opportunity of being heard to the declarant;

(d) the declarant, the transporter or, as the case may be, the custodian executes a bond in such form with or without surety or security or with both as the Commissioner of Customs may specify for -

(i) completion, of the transhipment of the goods imported to the Customs station of destination; or

(ii) the transfer of the imported goods to another mode of transport during the course of their transhipment:

Provided that if the transhipment to the customs station of destination is by more than one mode of transport, the Commissioner of Customs may accept a single bond for the transhipment by such different modes :

Provided further that the transfer from one mode of transport to another of the goods imported during the course of their transhipment may be under the supervision of a proper officer of customs and at such places and subject to such conditions as may be specified by the Commissioner of Customs at the customs station of import:

Provided also that the Commissioner of Customs may permit the execution of a general bond in such form and with such surety or security or with both as that Commissioner may deem fit for the aforesaid purposes.

4. Terms of the bond to be executed.-

The terms of the bond shall be that if the person executing the bond produces to the proper officer, within one month or within such extended period as such officer may allow, a certificate issued by the proper officer at the customs station of transfer as specified in the said bond or at the customs station of destination specified in the said bond and situated at or nearest to the place of destination that the imported goods have been transferred or produced at the station as the case may be, the bond shall stand discharged; but otherwise an amount equal to the value, or as the case may be, the market price of the imported goods in respect of which the said certificate is not produced shall stand forfeited.

5. Payment of fees.-

A fee of twenty rupees in respect of each application for transhipment of the goods imported shall be charged for all customs station.

6. Imported goods transferred to be sealed.-

(1) Before the goods imported are transhipped, the proper officer shall, -

(a) in the case of transhipment by rail, seal the containers with the Customs Department"s seal in the presence of an authorised representative of the declarant, the transporter or, as the case may be, custodian;

(b) in the case of transhipment by an aircraft, a vessel or a motor vehicle, place all small packages containing the imported goods in durable bags and seal the bags with the Customs Department"s seal in the presence of an authorised representative of the declarant, the transporter or, as the case may be, custodian.

(2) The materials and the bags required for sealing the containers or bags under sub-regulation (1) shall be provided by, and at the cost of the declarant or the transporter or, as the case may be, the custodian.

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