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Government of India

Ministry of Finance

Department of Revenue

Central Board of Excise & Customs

Subject: Use of tamper proof bottle seals on containerized cargo for Export - reg.

I am directed to invite your attention to above subject and to say that field formations have represented about the varying practices followed in sealing of containers for export cargo. It is noticed that some Commissionerates use lead seals while few also use lac/wax seals. Board had issued Circular No.80/1995 dated 6.7.1995 prescribing the use of 'One Time Bottle Seal' in order to safeguard against tampering of sealing. This was reiterated in Circular No.43/1997-Cus, dated 22.9.1997.

2. In this connection some of the Chief Commissioners have felt that the lead seals are very small in size and the field staff face difficulties in verification of the number of the seal as the number/identification marks are not clearly imprinted. Further lead seals can be easily substituted or tampered with. In case the seals are found to be defective or to have been opened up during transit, this requires bottle sealing once again at the entry point of the port of export before being allowed into the Customs area and further examination of the cargo as per prescribed norms. This results in delay at the point of export.

3. Board has examined the issue. Cargo transported for exports through containers or bonded closed trucks are sent to Gateway Port after following the Central Excise/ Customs officer supervised sealing or self-sealing by manufacturer exporters, 100% EOU and EPZ units. Further containers aggregated with LCL cargo in the CFSs/ ICDs are also sent to the port after sealing in the presence of officers. In all these cases it is decided by the Board that the tamper proof one time bottle sealing alone should be adopted as it ensures safety and security of sealing process and avoid any resealing at the point of export. Further it would reduce the need for examination at port except in case of specific intelligence as these containers would not be subject to routine examination as already provided in the circular no. 6/2002-customs dated 23.01.2002 and consequential delay.

4. In respect of one time bottle seals provided by the department, its cost may be recovered from exporters/ manufacturers or their agents. However, exporters/manufacturers need not be compelled to procure such bottle seals only from the department as this would defeat the very purpose of self-sealing facility and avoid delay. It is also informed that in case of export of cargo by trucks/ other means which can not be bottle sealed, same would be subject to normal examination norms at gateway port.

5. The above instructions may be brought to the notice of all concerned for effective implementation.