Circular No. 30/2013 - Customs

F.No. 401/179/2009-Cus.III

Government of India

Ministry of Finance

Department of Revenue

Central Board of Excise & Custom

North Block, New Delhi,

Dated the 5th August, 2013.

To,

All Chief Commissioner of Customs/Customs (Prev),

All Chief Commissioner of Customs & Central Excise.

All Directors General of CBEC.

All Commissioners of Customs / Customs (Prev).

All Commissioners of Custms (Appeals).

All Commissioners of Customs & Central Excise.

All Commissioners of Customs & Central Excise. (Appeals).

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Subject : Provisional release of export - goods detained for investigation -reg.

Sir/Madam,

Attention is invited to the Board Circular No. 01/2011-Customs dated 04.01.2011 regarding provisional release of export goods that are detained or seized. The said Circular was issued with the objective of expediting the clearance of export goods and to ensure that where permissible by law, exports should not get unduly delayed, thereby causing congestion in ports as well as delays in fulfilment of export orders. Thus, it was instructed that provisional release of export goods that are suspected of being mis-declared or where declaration is to be confirmed by further enquiry / test or detained/seized for mis-declaration of quantity / value / description should be given on execution of Bond and suitable security to cover the redemption fine and penalty (Para 4 of Board Circular No. 01/2011-Customs dated 04.01.2011). Further, continued detention of export goods in excess of three days must be brought to the notice of the Commissioner of Customs.

2. It has been brought to the notice of the Board that the above instructions are not being implemented by certain field formations and exporting community is aggrieved by the long detention of exports goods. The matter has been raised in many forums and the issue of congestion in ports has also been highlighted by Inter-Ministerial Committee for boosting exports from Micro, Small & Medium Enterprises (MSMEs) sector, which pointed out that, besides the Boards aforementioned instructions, paragraph 2.42 of the Foreign Trade Policy also provides that export consignments shall not be withheld / delayed for any reason.

3. The Board has re-examined the subject matter. The view is that there can be no justification to hold up export consignments for long periods unless the export goods are prohibited under Customs Act, 1962 or ITC (HS) Policy. Essentially genuine exports must be facilitated and there should be no delays or hold ups of export goods. Therefore, the Board strongly reiterates the instruction dated 04.01.2011 referred above. It shall be the responsibility of Commissioner of Customs concerned to ensure strict compliance of these instructions. Needless to state any deviation or lapse shall be proceeded against by the Board.

3. A suitable Public Notice for information of trade and Standing Order for guidance of staff may be issued.

Yours faithfully,

(S.C.Ganger)
Under Secretary (Customs-III)
Fax: 011 23092173

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