Circular No. 04/2015-Customs

F. No. 450/74/2014-Cus IV
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise and Customs)
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Room No. 229-A, North Block
New Delhi, dated: 20.01.2015

To,
All Chief Commissioners of Customs/Customs (Preventive)
All Chief Commissioners of Customs and Central Excise
All Commissioners of Customs/Customs (Preventive)
All Commissioners of Custom and Central Excise

Sir/ Madam

Subject: Re-export of goods imported under bonafide mistake - Reg.

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Attention is invited to Circular No.100/2003-Cus., dated 28.11.2003 which prescribes that permission for re-export of goods that are shipped contrary to instruction of the importer has to be granted by Commissioner of Customs.

- 2. References have been received in the Board that the current procedure for allowing re-export of goods that are imported under a bonafide mistake is being followed at Customs stations is time consuming and causes avoidable hardship to importer/airlines/consol agents. This is especially happening at air cargo complexes because numerous requests in respect of wrong shipments are to be dealt with here on daily basis. These references contain a request for a simpler procedure.
- 3. The matter was deliberated upon in the Conference of Chief Commissioners of Customs/Customs and Central Excise held at Hyderabad in February, 2014. There was consensus to prescribe a simplified and uniform procedure which may obviate delays in cases warranting the grant of permission to re-export. A view emerged that a solution lies in delegating the powers to permit re-export to the Customs Officers in accordance with their powers of adjudication.
- 4. The matter has been examined by the Board. Requests for re-export of imported goods may be received when the said goods are destined for elsewhere but which are inadvertently imported at a particular Customs station. With a view to expedite decision-making in respect of re-export of such goods, the Board has decided that the permission for re-export may be granted on merit by the officer concerned as per the adjudication powers. In regard to the adjudication powers, a reference may be made to Section 122 of the Customs Act, 1962 and Circular No.24/2011-Cus., dated 31.05.2011.

- 5. Circular No 100/2003-Cus., dated 28.11.2003 stands modified to the above extent.
- 6. Chief Commissioners of Customs/Customs and Central Excise should ensure that above instructions are complied with scrupulously in their jurisdiction. Difficulty faced, if any, may be immediately brought to the notice of the Board.

Yours faithfully

(Pawan Khetan)
OSD (Cus-IV)

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