Circular No.101/2003-Cus
December 5 , 2003

F. No. 450/111/2003 - Cus.IV
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

Subject : Recovery of Merchant Over Time (MOT) for rendering services by the Customs Officer beyond working hours and on holidays- reg.

I am directed to say that as per Regulation 3(1) of the Customs (Fees for Rendering Services by Customs officers) Regulation , 1998, " any person" can request for the services of Customs officers on payment of specified overtime fees [Circular No. 68/98-Cus , dated 7.9.98 also refers].The practice till now has been that such requests were being entertained from individual importers/exporters only.

2. The matter has been examined by the Board. It is observed that the scope of the expression "any person" in regulation 3(1) is wide enough to cover even a custodian of ICD, CFS, warehouse , airport or port. In other words , the custodians can also requisition the services of Customs officer on overtime basis on behalf of importers/exporters.. As per regulation 3(2) the fees will have to be paid (in advance) by the said custodian .

3. Thus, the request for services of Customs officer beyond working hours can be made either by the individual exporter/importer or the custodian of the ICD,CFS, warehouse, airports or ports.

4. When the custodian makes a request for rendering of services of Customs officers beyond working hours, he will be required to pay only for the block periods for which the services were requisitioned irrespective of the number of importers/exporters documents handled during that period . The custodian , in turn , will, for administrative convenience, divide the amount equally amongst all the importers/exporters whose work was attended to during this period, irrespective of number of documents of each importer/exporter on the value or weight of the consignments .

5. If the request for services is made by individual importers/exporters themselves, the existing practice will continue.

6. Kindly bring the above instructions to the knowledge of all concerned through appropriate Public Notice .

7. Hindi version will follow.

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