

GOODS IMPORTED(CONDITIONS OF TRANSHIPMENT)REGULATIONS, 1995

CONTENTS

1. Short title and commencement
2. Definitions
3. Conditions governing transhipment
4. Terms of the bond to be executed
5. Payment of fees
6. Imported goods transferred to be sealed

GOODS IMPORTED(CONDITIONS OF TRANSHIPMENT)REGULATIONS, 1995

G.S.R. 670 (E) 28th September, 1995. In exercise of the powers conferred by Sec. 157, read with sub-section (3) of Sec 54 Sec 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 Imported Goods (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 Sec. 45 of the Customs Act 1962 (52 of 1962);

(b) "declared" means

(i) the person incharge of the conference 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) "Transported" 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 transshipment.

3. Conditions governing transshipment :-

Transshipment 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 transshipment of the goods imported:

¹[(b) the goods imported are mentioned in the import manifest or the import report, as the case may be, as for transshipment to any Customs Station];

(c) such transshipment 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 transshipment shall be made only on permission in writing of the Commissioner of Customs; and Commissioner while permitting such transshipment 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 transshipment of goods imported by a motor vehicle, give a reasonable opportunity of being heard to the declarant;

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

(i) completion of the transshipment of the goods imported to the Customs ²[Station] of destination, or

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

Provided that if the transshipment to the customs port or airport of destination is by more than one mode or transport, the Commissioner of Customs may accept a single bond for the transshipment 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 transshipment may be under the supervision of a proper officer of customs and at the customs ad subject to such conditions as may be specified by the Commissioner of Customs³ [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.

1. Substituted by Notification No. 31/98 - Cus. (N.T), dated 2/6/1998.
2. Subs. by Notification No. 31/98-Cus.(N.T.), dated 2nd June, 1998.
3. Substituted by M.F.(D.R.)Notification No. 31/98-Cus(N.T.), dated 2/6/1998

4. Terms of the bond to be executed :-

The terms of the bond shall be that 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 certificated is not produced shall stand forfeited.

5. Payment of fees :-

A fees of twenty rupees in respect of each application for transshipment 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 transshipment by rail, seal the containers with the Customs Department's seal in the presence of an authorised representative of the declarant, the transported or, as the case may be, the custodian;

(b) in the case of transshipment 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 transported or, as the case may be, the custodian.

1 (c) in the case of a container which has been sealed by one time bottle seal by shipping lines or their agents and the customs have been informed of the serial number of such seal, such container shall not be required under clause (a) or (clause) (b) at the gateway port prior to their despatch to ICDs/CFSs/Ports by rail/motor vehicle/vessels

(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 transported or, as the case may be, the custodian.

1. Inserted by M.F.(D.R.)Notification No. 59/2000 - Cus.(N.T.), dated 10/10/2000