

RULES REGARDING POSTAL PARCELS and LETTER PACKETS FROM FOREIGN PORTS IN/OUT OF INDIA

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RULES REGARDING POSTAL PARCELS and LETTER PACKETS FROM FOREIGN PORTS IN/OUT OF INDIA

C.B.R. Notification No. 53-Cus., dated the 17th June, 1950 as amended by Notification No. 111-Cus., dated 8th July, 1955. In exercise of the powers conferred by S.75 of the Sea Customs Act, 1878, and in supersession of all previous notifications on the subject, the Central Board of Revenue is pleased to make the following rules for the landing and clearing at the ports of Bombay, Calcutta, Madras, Dhanushkodi and all the Land Customs Stations and Airports of parcels and packets forwarded by the foreign mails or by passenger vessels or air liners, namely :-

CHAPTER 1

Postal Parcels and Letter Packets from Foreign Ports out of India

(1). 1 :-

The boxes or bags containing the parcels shall be appropriately labelled e.g., "Postal Parcels" ("Colist Postaux"), "Parcel Post",

"Parcel Mail", "Letter Mail" and as such will be allowed to land pass, either with or separately from the regular mails, at the Foreign Parcel Department of the Government Post Offices in the case of ports of Calcutta and Madras, at the Foreign Parcel Department of the Foreign Post in the case of the port of Bombay and the Foreign Parcel Department Office at Madurai in the case of the port of Dhanushkodi, at the Sorting Air Mail Office at Delhi and the Office of Foreign Post at New Delhi in the case of airports of Delhi and at the Foreign Parcel department of Golakganj in the case of the Land Customs Station at Golakganj in Assam.

(2). 2 :-

(a) The Postmaster shall, on receipt of the parcel mail, hand over to the Principal Appraiser (a) a memo showing the total number of parcels received by that mail from each country of origin, (b) parcel bills (in triplicate) in the form approved by the Chief Customs Officer, or the senders' declarations and any other relevant documents that may be required for the preparation of the parcel bills by the Customs Department, (c) the relative Customs declarations and despatch notes (if any), and (d) any other information required in connection with the preparation of the parcel bills which the Post Office is able to furnish.

(b) The Postmaster shall, on receipt of letter mail bags and in consultation with the Principal Postal Appraiser get the bags opened and scrutinised under the supervision of the Customs Appraiser with a view to detain all packets suspected to contain dutiable articles. The packets thus detained will be presented in due course to the Customs Appraiser with letter mail bill and assessment memos for assessment as per rule (6) (b),

(3). 3 :-

On receipt of those documents, the Customs Appraiser shall scrutinise the particulars given therein and shall mark off on the relative declarations on parcel bills, as may from time to time be directed, all parcels required to be detained for examination either for want of necessary particulars or defective description or suspected misdeclaration or undervaluation of contents. They shall assess the remaining parcels by showing the rates of duty on the declarations or parcel bills, as the case may be. For this purpose, they will generally be guided by the particulars given in the parcel bills or Customs declarations and despatch notes (if any). When any invoice, document or information is required whereby the real

value, quantity or description of the contents of a parcel can be ascertained, the addressee may be called upon to produce or furnish such invoice, document and information.

(4). 4 :-

The Customs clerk shall then transcribe on to the parcel bill whenever necessary the values from the declarations and after converting them into Indian currency at the ruling rates of exchange shall calculate and enter the amount of duty. The parcel bills with the declarations so completed, shall then be audited by the Audit clerks and the original and duplicate copies shall be returned to the Postmaster with as little delay as possible, the triplicate being retained in the Customs Department.

(5). 5 :-

The Postmaster shall then detain all parcels marked for detention in the manner indicated above, and shall allow the rest to go forward for delivery to addressee on payment of the duty marked on each parcel.

(6). 6 :-

(a) As soon as the detained parcels are ready for examination, they shall be submitted together with the parcel bill to the Customs appraisers who, after examining them and filling in details of contents of value in the parcel bills, will note the rate and amount of duty against each item. The remarks "Examined" shall be entered by the Appraiser against the entry in the parcel bill relating to each parcel examined by him. The parcel bill shall then be audited and the original and triplicate copies returned to the Postmaster, the duplicate being retained in the Customs Department.

(b) As soon as packets detained as per rule (2)(b) are ready for examination and assessment, they shall be submitted together with the relative letter mail bill and assessment memos to the Customs Appraising Officer who, after examining them and filling the details of contents of value in the bill, will note the rate and amount of duty against each item. He will likewise fill in these details on the assessment memo, to be forwarded along with each packet. The bill and the assessment memo, shall then be audited.

(7). 7 :-

All parcels or packets required to be opened for Customs examination shall be opened, and after examination re-closed by

the Post Office officials and shall then be sealed by them with a distinctive seal. The parcels or packets will remain throughout in the custody of the Post Office officials, but if it comes to the knowledge of the Appraiser at the time of examining any parcel or packet that its contents are damaged or short, a note thereof shall be made on the parcel or packet bill.

(8). 8 :-

If on examination the contents of any parcel or packet are found to be misdescribed or the value understated or to consist of prohibited goods such parcels or packets shall be detained and reported to the Customs ¹ [Commissioner], and the Postmaster shall not allow such parcels or packets to go forward without the Customs Collector's orders.

1. Designation changed vide s. 50 of the Finance Act, 1995 (22 of 1995).

(9). 9 :-

The duties as assessed by the Customs Appraiser and noted in the parcel bill or letter mail bill shall be recovered by the Post Office from the addressees at the time of delivery to them. The credit for the total amount of duty certified by the Customs Appraiser at the end of each bill shall be given by the Post Office to the Customs Department in accordance with the procedure settled between the two Departments from time to time.

(10). 10 :-

The duties imposed by these rules upon Customs Appraisers shall be performed at Madurai by such officer as the Chief Customs Officer may determine.

(11). 11 :-

The parcel bills or letter mail bills and other document on which assessment is made shall remain in the custody of the Post Office, but the duplicates, where these are prepared, shall be kept in the Customs Department for dealing with claims for refunds, etc., and shall be preserved for three years. The parcel bill or letter mail bill shall show the following particulars:

- (a) Number assigned by office of posting.
- (b) Name of office of posting.
- (c) Name of office of destination.

- (d) Weight of insured parcels.
- (e) Local number.
- (f) Contents as ascertained by the Customs.
- (g) Declared value in foreign currency.
- (h) Rupee value.
- (i) Rate of duty.
- (j) Amount of duty, and
- (k) Remarks.

CHAPTER 2

Postal Parcels or Packets from Foreign Ports in India

(12). 12 :-

Postal parcels or packets from foreign ports in India may be forwarded as ordinary mails to the Foreign Parcel Department of the General Post Office.

(13). 13 :-

For assessment and other customs purposes such parcels will be treated in the same manner as postal parcels from foreign ports out of India and the procedure prescribed in Rules (2) to (10) above shall be followed.