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OFFICE OF THE COMMISSIONER OF CUSTOMS (PORT)  
CUSTOM HOUSE, 15/1, Starnd Road  
Kolkata - 700001

PUBLIC NOTICE NO.14/2013

Dated, the 4<sup>th</sup> June, 2013

**Sub :Procedure for transhipment of import and export of containerized cargo form ICD Durgapur( Allied ICD Services Ltd.), Export Promotional Industrial Park (EPIP), P.O : Banakopa, Durgapur - 713212, Distt : Burdwan , West Bengal - reg.**

Attention of all Importers, Custom Broker, Steamer Agents/Steamer Lines, ICDs, Container Freight Stations and members of the trade is invited to the notification number 03/2006 dated 16.03.2003 issued under section 7 of the Customs Act, 1962, notifying ICD Durgapur Port for unloading of imported goods and loading of goods for export. Consequently public notice number 02/2006-Customs(NT) dated 10.05.2006 was issued declaring M/s. Allied ICD Service Limited as Custodian of ICD Durgapur Port under Section 45(1) of Customs Act, 1962. The related procedures to be followed by the Custodian/Trade/CHA's and other associates agencies for such transhipments from and to the ICD Durgapur Port are as specified below:

2. **Filing of IGM:** Those of the Steamer Agents who intends to remove their container /break bulk cargo to ICD Durgapur ( Port Code INDUR6) for discharge of cargo have to file a separate IGM online through ICEGATE for ICD Durgapur by mentioning the port code as INDUR6. The Shipping Lines/Steamer Agents/Console Agents should file IGM/EM/Console IGMs only through ICEGATE. The acknowledgement for filing IGM/EGM/Consol IGMs would reach the registered e-mail address of the Shipping Lines/Steamer Agents/ Consol Agents. The message exchange formats for filing IGM/EGM/Console IGM are available at ICEGATE website <http://www.icegate.gov.in> at <http://www.icegate.gov.in/ICES1.5.htm>.

The Shipping Lines/Steamer Agents /Console Agents may prepare /use their own software for filing IGM/EGM/Consol IGMs in prescribed message exchange formats.

### **3. Amendment of IGM after Entry Inwards:**

**3.1** In ICES System, the IGM is amended in 2 situations:

- a. When there is any change in the cargo or container parameters (like amendment, deletion, supplement);
- b. When Consol manifest is filed;

In both the cases, the IGM line information is substantially altered. Further, there are cases of amendment to consol manifest too.

**3.2** For amendment of IGM and Consol manifest at the Gateway Port, System level approval by Customs Officer is required. Hence the following procedures are followed for IGM/Consol amendment.

- (i) IGM/Consol amendments applied before grant of Entry Inwards in System do not require Assistant Commissioner (Import)'s approval and the same can be carried out.
- (ii) All such amendments made after grant of Entry Inwards will require Assistant Commissioner (Import)'s approval.
- (iii) IGM messages to custodians would be sent at the time of grant of entry inwards instead at the time of online submission, so that substantially complete IGM is sent to custodian.
- (iv) Since the IGM messages based on the TP approval messages are sent from Gateway Port to ICDs, the filing of Consol Manifest and IGM amendment for the Transshipment cargo to ICDs should be carried out at ICD Durgapur Port. Separate filing of consol manifest and amendment of IGM at ICD Port is not required.

c. **Transshipment Bond** : The Carrier Agent /Main Line Operators (MLOs) are required to register a bond for transshipment movement of containers to ICDs and also open fresh PLA account for debiting the transshipment fees in ICES V 1.5 Bond Type "TP" ( Transshipment Bond- which is a continuity Bond) for movement of container with cargo from Port to ICD. In transshipment movement also there are 2 kinds of Bonds

for containers movement to ICD.

- a. 1<sup>st</sup> Party Bond : Given by the applicant ( MLO)
- b. 3<sup>rd</sup> Party Bond : Given by destination carrier Agents

In case of 3<sup>rd</sup> Party Bond, necessary one -time authority has to given by the Carrier Agents to the applicant (MLO)

**d. Movement of Import Containers to ICDs**

5.1 The request for permission of transshipment of cargo from Gateway Port to ICD's will be Processed and issued by one common cell called the Container Cell which will be operational from Kolkata/Haldia Port.

5.2 Allied ICD Services Limited have been authorized vide public Notice No. 02/2006- Customs (NT) dated 10<sup>th</sup> May 2006 to take charge of container/break bulk cargo from Gateway Port to ICD.

5.3 Bond and Bank Guarantee to be executed would be as per para 2.3 in chapters 10 of the CBEC Customs Manual 2012 which is reproduced below for ready reference.

" To ensure that imported cargo, on which duty has not been paid are not pilfered en-route to another port/airport/ICD/CFS and reach safely, a bond with bank guarantee is executed by the carrier engaged or the transshipment to be furnished by different categories of carriers is as below:

(a) The Carriers in Public Sector (Central /State Government & Undertakings) are exempted from filing of bank guarantee.

(b) All carriers (shipping lines/ICDs/CFSs/other carriers) of containerized cargo handling more than 1000 TEUs as import containers in a financial year are exempt, irrespective of the fact whether movement is by road or coastal shipping or rail. Further, request of carriers having annual transshipment volume below the limit of 1000 TEUS, but having good track record may be considered for exemption from BG on merit by the jurisdictional Commissioners of Customs.

(c) The custodians of ICD/ CFSs operating as carriers of transshipment cargo between gateway ports and their ICD/CFS shall in their terms and conditions of their bank guarantees executed with Customs for custodianship of ICDs /CFSs cover safety and security of cargo being transhipped by them. The details of such guarantee shall be informed to the Commissioner of Customs having jurisdiction over the gateway port. The

custodians of ICDs/CFSS shall be allowed to transship the cargo against the said bank guarantee and they will not be required to execute separate bank guarantee for transshipment.

(d) The remaining carriers are required to furnish bank guarantee @ 15% of the bond amount".

5.4 As a measure of simplification the Custom House indicates the average value per containers as Rs. 6, 00,000/- per 20 feet container and Rs. 12, 00,000/- per 40 feet container as guideline value. Such guideline value may be adopted by the transshippers for arriving at the notional value of transshipment cargo.

5.5 When the container is allowed for transshipment, the bond value will be deducted to the extent of notional value of the cargo and 15% of notional value will be deducted bank guarantee from their bank guarantee account. As and when the landing certificate is produced the amount debited from the bond and bank guarantee limits would be credited back into respective account. This arrangement is made to reduce the bank guarantee amount required to be executed by the transshippers and at the same time to safeguard the revenue interest.

5.6 The transshipment movement of the container will take place automatically at the time of inward entry for the vessel carried out in the systems after debiting necessary bond. As soon as the container reaches the destination ICD, the concerned transshippers should submit landing TP to (Container cell) for getting the bond value/Bank guarantee amount credited to their respective account.

5.7 The request for permission of transshipment shall be scrutinized, processed and issued by an officer in the rank of Superintendent of Customs (Container cell). The Shipping Agents should also submit an authorization from the carriers appointed for transportation of goods from Kolkata /Haldia Port to other Ports/ICDs

5.8 In respect of containers to be transhipped from Gateway port to ICDs, the first copy of the transshipment approval order will be retained in Container cell Container cell itself for office record. The transshippers shall produce

remaining three copies of transshipment approval order to the Preventive Officer (Port) shall verify the load on the container and endorse all the three TSA copies with details of the number and condition of the load port seal and also enter/record the serial number of the Kolkata Customs one Time Seal.

In case the containers are already sealed (with one time bottle seal) by the SA there is no requirement of sealing against by the Customs (Ref. app. Manual Pg. 87)

5.9 The copy of transshipment application along with copy of the relevant portions of the manifest and the Lorry receipt or railway receipt shall be placed in a sealed cover and will be handed over to the carrier under acknowledgement. One copy of the transshipment application will be handed over to the transshippers along with one copy with the Container Cell. The carriers are responsible for the safe custody of sealed cover and will be handed over to the Customs authority at the ICD for further necessary action. In respect of the containers moved by road by private carriers, the transshippers at the time of sealing of the container shall be produce a Lorry receipt along with the Transshipment application to the Preventive Officer (Container Cell)

5.10 The details of the transshipped cargo shall be verified by the Customs at the destination ICD, with the help of the IGM copy. If any discrepancy is noticed, the same may be recorded in the landing certificate. The transshippers should bring the landing certificate duly certified by the destination Customs within 30days from the date of permission of transshipment application and submit the same to the Superintendent (Container Cell) for giving credit in the bond and bank guarantee filed for reconciliation of record. A copy of closure report will be sent to MCD department for closure of manifest.

5.11 If landing certificates are not produced within the stipulated time the Running Bond/Bank Guarantee shall be immediately enforced by the Superintendent (Container cell). On the basis of the remarks on the landing certificates from the ICD action should be taken to enforce the bond, as the case may be.

6 Re-sealing of Import Containers with damaged/Tampered load -port seal/discrepancy in seal no with Customs OTS:

6.1 Whenever the import container is found to have damaged /Tampered load -port seal/discrepancy in seal nos. at the time off -loading from the vessel or later but before releasing from the Gateway Port Steamer Agent shall bring it

to the notice Superintendent (Port) /AC /Preventive Officer of the Gateway Port immediately. The Preventive Officer will fix the Customs OTS on such import containers. In addition, Carrier (AISL) can also fix their own OTS. Survey, if any, to be conducted at the request of carrier /Steamer Agents by opening the import container, the same can be done only in the presence of Superintendent/Preventive Officer in charge of Gateway Port

#### **Export Cargo:-**

##### 7. Movement of Export Containers from ICD to Gateway Port:

The procedure for movement of containers from ICD is as per Board's Circular No. 57/98 -Customs dated 04.08.1998. The relevant portion is reproduced here for ready reference.

7 (i) At the Gateway Ports/Airports, both the copies of Shipping Bill would be presented by the custodian's representative to the proper officer of Customs who would verify the genuineness of documents and check the marks and numbers of the seal on truck/containers as recorded on the documents. The customs officer would inspect the seals of trucks/containers and will endorse the two transference copies of shipping bill and AR-4 in the following manner, " inspected and the seals found intact bearing the following marks and Nos....."

7 (ii) In case Customs Seal on the container/trucks are found broken or tampered with or some discrepancy found in seal nos., the matter would be brought to the notice of Assistant Commissioner of Customs and such container/trucks would be subjected to 100% examination. In case seals are found intact as per documents and documents in order, the Preventive Officer posted at Airport/Port will endorse the Transference copies of shipping bill with 'shipment allowed' endorsements. The Preventive Officer posted at Port/Airport will endorse let export" on the copies of Shipping Bill and AR4 at the time of actual shipment. One copy of Shipping Bill would be retained at the Port/Airport of Shipment and another transference copy would be returned to ICD/CFS from which the container /trucks originated.

8. On receipt of transference copy of Shipping Bill the ICD/CFS would match it with duplicate copy of Shipping Bill and to ensure that the goods have been exported. If the copy is not received within 90 days, the Assistant Commissioner of Customs shall raise a demand on the custodian equal to the duty & drawback contained in the export goods in addition to action against the exporter & intimate the DGFT & RBI.

9. The salient features would be:-
- (i) The Shipping Bills would be passed at ICD/CFS and same are not required to be passed again at Gateway Ports/Airports. There would be no further examination of the goods if the seals are found intact.
  - (ii) The drawback would continue to be sanctioned after the 'let export' order is given on the Shipping Bill.
  - (iii) Original GR from would be retained at ICD/CFS and would be forwarded to respective branch of RBI there only.
  - (iv) The export for all statistical purpose would be taken from ICD/CFS and it would be included in all statements of exports from the station.
  - (v) The exports under DEEC/DFRC etc. under proposed scheme would be allowed in case the same are allowed from that station.
  - (vi) AR 4 and other Central Excise procedures as provided under Central Excise Rules and instructions issued by the Board from time to time would be applicable.
  - (vii) On receipt of transference copy of Shipping Bill, necessary credits would be given in continuity bond executed by the custodians for movement of goods".
  - (viii) Difficulties faced, if any, in implementation of the Public Notice may please be brought to the notice of this Office.

**THIS INSTRUCTION WILL TAKE EFFECT FROM THE 4th June, 2013.**

*A. Awasthi*  
4/6/2013  
(A Awasthi)

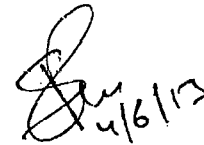
**Commissioner of Customs (Port)**

F. No. S.37(Misc\0-32/2013P (Cont. Cell)

Dated: 4<sup>th</sup> June, 2013

Copy forwarded for information to:

- 1) The Secretary Central Board of Excise & Customs, Department of Revenue, Ministry of Finance, North Block, New Delhi.
- 2) All Chief Commissioners
- 3) All Commissioners of Customs
- 4) All Commissioners of Central Excise
- 5) Commissioner (Customs/Export Promotion) Ministry of Finance, Department of Revenue, Central Board of Excise & Customs.
- 6) Under Secretary (AD-IV), Ministry of Finance, Jeevan Deep Building (Room No.42A), Parliament Street, New Delhi.110 011.
- 7) The Director, Infrastructure Division, Department of Commerce, Ministry of Commerce & Industry, New Delhi.
- 8) The Development Commissioner, FEPZ, Kolkata
- 9) Directorate of Publicity and Public Relations (Customs & Central Excise), C. R. Building, New Delhi.
- 10) D.G.R.I./DGCE Intelligence, New Delhi
- 11) T.R.U, New Delhi
- 12) Controller & Auditor General of India, New Delhi
- 13) Director General of Inspection/Director General of Audit, Customs & Central Excise, I.P. Estate, New Delhi.
- 14) The Director General of Foreign Trade, Udyog Bhawan, New Delhi.110 011.
- 15) R.A.C. Members

  
4/6/13

(Dr. S. N. Ranote)  
Asstt. Commissioner of Customs & SPS  
Custom House, Kolkata