



GOVERNMENT OF INDIA
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE)
OFFICE OF THE COMMISSIONER OF CUSTOMS AND CENTRAL EXCISE: BOLPUR

NANOOR CHANDIDAS ROAD, SIAN , BOLPUR, BIRBHUM, WEST BENGAL

Public Notice No.04/2006-Customs (NT)

Dated: May 22,2006

**Subject: Import/Export Procedures at ICD at Export Promotion Industrial
Park, Durgapur –Regarding**

Importers/Exporters/Steamer Agents/Trade/Custom House Agents and all other concerned are hereby informed that the Central Board of Excise & Customs, New Delhi (Board) have appointed Inland Container Depot (hereinafter referred to as ICD) in the EPIP, Durgapur by issue of Notification under Section 7(1)(aa) of the Customs Act, 1962. In the process the Commissioner of Customs and Central Excise, Bolpur has specified the premises of Inland Container Depot at Export Promotion Industrial Park, Durgapur as “Customs Area” in exercise of power conferred on him under Section 8 of the Customs Act, 1962, vide Public Notice No.01/2006-Cus(NT) dated 18.4.2006 and also appointed M/s.Allied ICD Services Limited, 2 N.C.Dutta Sarani, Sagar Estate,Kolkata.700001,W.B, as the “Custodian” of the said Inland Container Depot in terms of the powers conferred on him under section 45 of the said Act vide public Notice No.02/2006-Customs(NT) dated 8th May, 2006 for the purpose of unloading of imported goods and loading of export goods.

As per the request of the Custodian the posting of minimum number of officers at the initial stage of functioning of the said ICD on cost recovery basis is being considered.

- 1.0 To facilitate smooth functioning in the said ICD the procedures to be followed are reproduced below keeping in view of the instructions issued in this regard from time to time by the Board and Ministry etc.

MOVEMENT OF CARGO FROM THE GATEWAY PORT

- 1.1 The containerized cargo shall be allowed to be transhipped from the Gateway Port at Haldia and Kolkata Port to the ICD, at EPIP, Banskopa, NH-2 Durgapur under Section 54 of the Customs Act, 1962 in accordance with the provisions of the Goods imported (Conditions of Transshipment) regulations, 1995 (Notification No. 61/95-Cus(NT) dated 28.09.1995 at amended). Only such containers shall be allowed to be transhipped as specially mentioned in the relevant Import General Manifest for transshipment.
- 1.2 In case the containers are to be trans-shipped the Steamer Agents) shall file a sub-Manifest (in duplicate), covering the details for all such containers meant for trans shipment to the ICD, EPIP, Durgapur.

- 1.3 The Sub-Manifest which shall be filed along with the main IGM should indicate all particulars which can establish the identity of the containers and the goods being transshipped to ICD, EPIP, Durgapur, such as, ISO identification marks, container number, description of goods, category of goods such as hazardous, semi hazardous, non hazardous etc., and also shall bear clear description such as LCL or FCL cargo.
- 1.4 The Steamer agent for the custodian M/s. Allied ICD Services Ltd., shall also file an application (in quadruplicate) for transshipment to the proper officer at the Gateway Port (Haldia and/or Kolkata) with all the particulars as mentioned above and other particulars as would be required at the time of filing such application.
- 1.5 The Custodian/Shipping Companies or their authorized agent or transporters (carrier) shall also execute a proper bond or undertaking as required under the provisions prescribed to guarantee safe and secure transportation of the goods from the gateway port to the ICD at Durgapur. They shall also undertake to pay the duty/fine/penalty/interest, if any that may be required to be paid while there is any shortage of the goods being imported into India, either on the High Seas or on the way and before entering the ICD at Durgapur and upto the point of clearance of Cargo (goods) from the ICD, Durgapur.
- 1.6 The proper officer or Assistant/Deputy Commissioner at the Gateway Port (Haldia, Kolkata) shall give permission for removal of the goods for transshipment only after observing the above requirement and other formalities as required under various provisions of the Customs Act, 1962 at the time of permission.
- 1.7 The import cargo containers should be inspected by the proper officer (Preventive Officers) of the customs at the Gateway Port (Kolkata, Haldia) to ensure that the seals are intact and only thereafter the transshipment, should be allowed by preventive Officers (Customs).
- 1.8 The responsibility of safe and secure transportation shall lie with the custodian M/s. Allied ICD Services Ltd., who will ensure arrangement of such means, which would be necessary for the purpose of such movement.
- 1.9 The containers meant for transshipment to the ICD Durgapur normally shall not be opened. However, if there is reason to believe that the container(s) has goods other than those mentioned in the IGM, the Customs authorities at the Gateway Port may open the container(s) and subject them to examination, as may be deemed necessary. After examination is over it should be sealed properly before transshipment is allowed.
- 1.10 The containers of which seals are found to be broken/damaged/tampered or otherwise required based on any reasonable belief shall also be subjected to such examination as may be deemed necessary by the Customs Authorities before permission for transshipment is granted.
- 1.11 After the completion of above formalities and that the bond executed by the Custodian M/s. Allied ICD Services Ltd., Durgapur has been accepted by the AC/DC of Customs at the Gateway Port, the containers to be transshipped to the ICD, Durgapur shall be removed from the port premises for being loaded on the trailer/railways or otherwise under the supervision of the Preventive Officer of the Customs.
- 1.12 The Preventive Officer shall endorse the transshipment permit about loading of such containers. Such endorsed transshipment permit shall be distributed as per the pattern shown below.

- 1st copy to steamer agent/shipping agent
- 2nd copy for record purpose
- 3rd copy for transporter/carrier to accompany the goods.

4th copy along with the two copies of sub-manifest shall be handed over to the Custodian M/s. Allied ICD Services Ltd., Durgapur in a sealed cover. The custodian M/s. Allied ICD Services Ltd. Shall hand over this sealed cover envelope containing documents as mentioned above to the Customs Authorities at the ICD Durgapur.

- 1.13 The particular of the transshipment permit together with details of the containers shipped, receipt number etc shall be entered by the preventive officer in a register, which shall be called **“Transshipment Container Register” for this purpose.**
- 1.14 For this purpose each dock at the Gateway Port shall be required to maintain such a register for recording details of the containers that is permitted to be transhipped. This register along with the copy of the transshipment permit kept for record shall be submitted to the Assistant/ Deputy Commissioner of Customs (Container Unit). On receipt of the copy of the sub-manifest and the transshipment permit, suitably endorsed from the ICD, Durgapur, the liability of the Custodian as transporter or carrier, in respect of the consignment shall be discharged and suitable entry shall be made on the record “Transshipment Container Register” at the Gateway Port. The IGM will also be closed based on the above facts.
- 1.15 One arrival of the containers at the ICD, the Custodian/Carrier will present as sealed cover containing copy of transshipment permit and copy of sub-manifest to the Customs Officer at ICD, Durgapur. Particulars of containers seal etc. shall be checked with reference to transshipment permit in the Presence of Custodian/authorized agent, steamer agents and officers of Customs and they shall suitably endorse the transshipment permit.
- 1.16 The working hours of the Internal Container Depot will be from 10.00 hours to 18.00 hours for 6 days in a week exclusive of Sunday or any other holiday specified in this regard.
- 1.17 The facility for movement of containers shall be available between ICD, Durgapur in the name and style as M/s. Allied ICD Services Limited, and Kolkata / Haldia Port and vice versa. The Custodian is required to maintain a register as prescribed below (TABLE-A).

TABLE-A

Sl.No	Trans- Shipment details	Trailer/ Motor Vehicle Number	Date/ Time Of arrival	Total No.of Containers	Container No.	Seal No.	Importer’s Name	Description of Goods	Signature of Custodian
1	2	3	4	5	6	7	8	9	10

All entries should be filled by the Custodian immediately after the arrival of containers at ICD, Durgapur and they shall send a copy there of to the Customs authorities for each trailer/container.

- 1.18 Movement of containerized cargo in the ICD from its premises at Durgapur to Kolkata / Haldia Port and vice versa will be both by Road and Rail and ICD will accept both FCL as well as LCL cargo.

- 1.19 Containerised cargo meant for and originating from ICD Durgapur shall be moved by road/rail from/to ICD Durgapur under the Custodianship and transit permit and M/s. Allied ICD Services Limited, Durgapur will solely be liable and responsible for safe transit of containerized cargo after unloading thereof in the said Customs area while in his custody and till such time the export containers are handed over at the Kolkata / Haldia Port in sound condition with all the seals intact. M/s. Allied ICD Services Limited, Durgapur under their custodianship and transit bond, shall move these containers.
- 1.20 M/s. Allied ICD Services Limited, Durgapur shall act as custodian of the goods at ICD, Durgapur. The movement of goods by road/rail from the Kolkata / Haldia Port to ICD, Durgapur and vice versa shall be undertaken by M/s. Allied ICD Services Limited, Durgapur on the strength of a continuity bond guaranteed by transporter/ couriers. The ICD, Durgapur shall have insurance coverage against all risks of fire, pilferage, theft etc. for goods under their custody and be held responsible to make good the loss(es) if any, wherever substantiated. For all containerized import/export cargo being warehoused in ICD, Durgapur M/s. Allied ICD Services Limited, Durgapur shall be required to execute a general bond in terms of section 59 of the Customs Act 1962. The Procedure prescribed under chapter VII of the Customs Act 1962 for clearance of imported goods and export goods is detailed below in paras 2.0 to 2.21 and 3.0 to 3.23.
- 1.21 M/s. Allied ICD Services Limited, Durgapur shall be charging their customers for various services as provided at the scheduled rate as prescribed and approved by the proper customs authority.

2.0 **THE PROCEDURE FOR CLEARANCE OF IMPORTED GOODS AT ICD DURGAPUR**

- 2.1 On receipt of the containers at the ICD, Durgapur ,M/s. Allied ICD Services Limited, Durgapur shall handover the sealed cover permission letter and other documents for movement/transshipment of the container given to them by the DY/Assistant Commissioner of Customs of the respective gateway ports to the authorize Customs officer posted at the ICD. This authorized Customs Officer/Inspector on receipt of the application from M/s. Allied ICD Services Ltd., Durgapur will check the **SEALS** of the containers in the presence of the authorized person of the Custodian and if satisfied that the seals are intact shall permit unloading of the containers. The Customs officer/inspector shall also keep a record of containers received . This Customs officer/inspector in the ICD shall also give a 'Weekly Report' of the total number of containers received enclosing therewith the application forms received from the Customs Officer of the gateway ports/ docks to the Asst.Commissioner /Deputy Commissioner, in charge of ICD Durgapur, and a copy of such statement is endorsed to the Assistant Commissioner of the gateway Port.

The Custodian shall issue landing certificate for each and every consignment and send it to the proper officer at the gateway port with a weekly report to AC/DC, ICD Durgapur.

- 2.2 If the seals are found to be broken at the time of examination of seals of the containers at ICD, Durgapur by the Inspector/Customs Officer, a survey of the contents of the containers shall be conducted in presence of Customs officers posted at ICD, authorized representatives of the custodian of the ICD / transporter, importer or his representative/ CHA and representative of insurance Company, shortages/excess, if any, shall be duly recorded and signed by all those present. M/s. Allied ICD Services Limited, Durgapur (custodian)/transporter shall be able to pay duty on such shortages at

the rate prevailing on the date of delivery of import manifest/report under section 45/8) of the Customs Act 1962, M/s. Allied ICD Services Limited.

- 2.3 M/s. Allied ICD Services Limited shall also submit a weekly report to the Assistant Commissioner in charge of the ICD, Durgapur indicating the total number of the containers received, number of containers cleared and the balance pending for clearance. After de-stuffing of the containers M/s Allied ICD Services Limited, Durgapur shall store the goods in the import shed and stack the goods in a proper manner invariably placing the stock card indicating therein number of packages, description of goods, and serial number of the register to be maintained in this regard. The register needs to be maintained for the goods stored in the import shed as well as FCL giving the details in the following manner (Table-B).

TABLE – B

Sl.No	Vessels Name	Rot No. & Container No.	No.of Pkgs	Marks & No. of Packages	Description of goods	Duty Released In Rs.	Date of Out pass	Remarks
1	2	3	4	5	6	7	8	9

- 2.4 M/s. Allied ICD Services Limited, Durgapur shall make a written request to the officers of the ICD for de-stuffing of LCL container. The authorized officer of Customs will grant permission for de-stuffing by giving a suitable endorsement of the fact and on the request letter received from the said custodian. In this context a register in the following proforma also need to be maintained by the Custodian both for LCL and FCL cargo (Table-C).

TABLE-C

Sl.No	IGM No.	GR No.	Item in the manifest	Number of packages	Description of Packages	Description of the Goods
1	2	3	4	5	6	7

Name of the Importer	BE No. & Date	Date of Examination	Date of Pass Out Order	Signature of person Receiving the goods	Remarks
8	9	10	11	12	13

- 2.5 The de-stuffing of LCL containers shall be carried out in the presence of Customs Officer of ICD and representative of the ICD and the authorized representative of the ICD and the authorized representative of the Container agent/Shipping agent/Steamer agent. After de-stuffing tally sheet will be prepared by the Custodian and signed by all the parties present. The contents of the containers, viz. packages/ chests/pallets/boxes etc. will be tallied and marks and numbers are compared with reference to the application containing such particulars being handed over to the Customs officer/inspector, ICD and any shortage of excess noticed at that time shall be recorded and certified by the customs officer of ICD on both copies of the sub-manifest.

- 2.6 The clearance of goods for home consumption/warehousing to the Custodian of ICD M/s. Allied ICD Services Limited, Durgapur shall be on the basis of Bills of Entry in the prescribed form to be filled

by the importer/CHA each Bills of Entry shall be noted against the copy of sub-manifest. The Bills of Entry shall be accompanied with necessary documents including original invoice, packing list, letter

of credit, declaration, import license etc. and declaration by the import/authorized agent under Rule 10 of the Customs valuation Rules, 1988 and other provisions of the said valuation Rules.

- 2.7 The procedure of submission of bills of entry, verification, noting of bills of entry and assessment shall be followed as prescribed. After assessment by the Superintendent/ Appraiser and countersignature by the Deputy/ Assistant Commissioner of ICD, the payment of duty is to be made into the State Bank of India, Durgapur Branch or any authorized bank for this purpose.
- 2.8 The importer/CHA shall fill up the relevant columns of the Bills of Entry, Bills of Entry duty completed in all respects in prescribed manner shall be submitted for IGM verification along with necessary documents such as Delivery orders, Invoice, Packing List, Catalogue, Bill of Lading, Importer declaration as to the nature of transaction and relationship with foreign suppliers and importer's Code number, BIN number etc. one separate set of essential documents likes Invoice, Packing List, Bill of Lading, Chartered Engineer's certificate (wherever applicable) and Importer's declaration etc. need to be pasted on the reverse of Original Bill of Entry.
- 2.9 **IGM VERIFICATION AND NOTING OF BILL OF ENTRY :** The importer/CHA shall present the Bill of Entry along with all the relevant documents at the counter of IGM clerk who will carry out the IGM verification and enter the particulars of IGM in the IGM Register. Thereafter the importer/CHA will hand over the Bill of Entry to Noting Clerk for making entries in the Noting Register and he will put numbering stamp on Bill of Entry and transfer the Bill of Entry to Alert Officer for an alert check.
- 2.10 **ALERT AND LICENSING CHECK:** After receiving Bill of Entry from Noting Clerk the Alert Inspector shall immediately do the alert check and there after hand over the Bill of Entry to the Appraiser/ Supdt. for appraisalment.
- 2.11 **FIRST APPRAISEMENT CASES:-** In case of 1st appraisalment the examination of goods shall precede the assessment of Bill of Entry. The Appraiser/ Supdt. Shall endorse the examination order on the reverse of the original Bill of Entry after taking approval from the Deputy/Assistant Commissioner of Customs, ICD. Thereafter the Importer/CHA will get the goods examined.
- 2.12 **EXAMINATION:-** The BOE with endorsement of examination order will then be presented to the Inspector/EO of the ICD for examination of the goods. The SEAL of the containers will be cut in presence of the Inspector/EO and authorized person of the Custodian/Importer after finding the season tact and on verification of the BE(Bills of Entry). Thereafter the EO/Inspector will conduct the examination and duly endorse his examination report on original and duplicates copies of the Bill of Entry. The importer/CHA will then present BOE to the Superintendent /Appriaser for assessment.
- 2.13 **CONCURRENT AUDIT:** To begin with, there shall be no concurrent audit of all Bills of Entry due to inadequate Customs staff in the said ICD. However after clearance of the goods all such Bills of Entry are subject to post audit by the officers at Bolpur CE Comm'te hdqrs office. At the same time there shall be concurrent audit for the limited purpose to verify/check the exchange rates and other aspects as required under the provisions of the import/export regulations are, which shall be done at ICD itself before the Bills of Entry are out up to the Deputy/Assistant Commissioner of Customs, ICD, Durgapur for finalisation.

- 2.14 **DETACHMENT OF BILL OF ENTRY:** The **Detach Clerk** after having received the finally assessed Bill of Entry shall hand over it to the importer/CHA for payment of duty under proper receipt. However, before handing over the Bill of Entry he shall ensure that this signature is put in the Bill of Entry Monitoring Register. He shall also ensure that the original Bond/Bank Guarantee and Note Sheets etc., if any, are detached and kept systematically in safe custody. Any formality regarding licensing etc. if required, shall also be completed before handing over the Bill of Entry to the importer/CHA.
- 2.15 **DUTY PAYMENT:** The importer/CHA after having received the assessed Bill of Entry from the Detached Clerk, shall pay the duty in the designated Bank after getting TR-6 Challan signed by the said dealing assistant (Detached Clerk) who will ensure that the duty is paid within the interest free period specified under Section 47 of the Customs Act, 1962 or the Challan for payment of interest due and Bank drafts for the same are produced. The duty paid Bill of Entry will be deposited at the counter of the said dealing assistant (Detach Clerk) for cancellation of challan. At this stage the original Bill of Entry shall be taken and entered in a Register giving back the remaining copies to the importer/CHA who will take it to import shed.
- 2.16 **OUT OF CHARGE:** Before giving out of charge order, the examining officer (EO)/Inspector will ensure that the duty assessed along with any other dues such as fine/penalty/interest etc. have been paid by the importer or his authorized CHA. He/She shall also ensure that the gate pass is prepared and the details there of are endorsed on the duplicate copy of BOE. He will recommend out of charge after ensuring that all formalities have been completed as per Appraising Manual. The superintendent/Appraiser at ICD will endorse order for out of charge on the duplicate copy of BOE. Thereafter, the duplicate copy of BOE will be detached by the Inspector/EO and give one copy of the gate pass to the importer/CHA who will submit the gate pass to the custodian for delivery of goods. The custodian after observing all required formalities at their end will give delivery of the goods on their gate pass. The said Appraiser/ Supdt. shall send the duplicate copy of the Bill of Entry to the Detach Clerk. The Detach Clerk shall then match original and duplicate copies of Bills of Entry and he shall forward the same to the Manifest Section within 2 days.
- 2.17 **GATE CLEARANCE:** Before effecting final clearance from the gate, the importer/CHA shall present the goods along with the Bill of Entry, gate pass prepared by the custodian. The **Gate Officer** shall then verify the goods with reference to the BOE and the gate pass, and retain one copy of the gate pass and endorse clearance of goods on the duplicate copy of the BOE. He shall endorse the gate pass no. on the duplicate copy of the BOE. Gate Officer shall maintain a daily register to keep account of such clearances. This register will be open for inspection by the Customs Officers at ICD.
- 2.18 **2ND APPRAISEMENT:** In case of 2nd appraisalment the procedure shall remain the same, as in the case of 1st appraisalment herein above, except that examination of the goods will take place after assessment and the examination report shall be endorsed on the duplicate copy of the Bill of Entry in case of 2nd appraisalment, after payment of duty the importer/CHA shall get the SEAL of the container out in presence of the Customs Office/Inspector of Customs and the representative of the Custodian. The Inspector or Custom Officer shall conduct the examination of the goods after having verified the SEAL. If everything is found in order, the goods will be given out of charge.

2.19 **MOVEMENT OF CONTAINERS OUT OF ICD ,DURGAPUR:** As regards empty containers, monitoring shall be done only at the Gateway ports Kolkata and Haldia. Container Leasing companies, Shippers/Steamer agents shall be responsible for producing proof of exports of containers at Gateway ports for canceling the Bonds executed in respect of empty containers. Empty containers which are required to be taken out of ICD, Durgapur shall be removed against gate passes issued by M/s Allied ICD Services Limited after obtaining permission from the Customs Department. The inspector/Customs officer posted at ICD shall physically check the empty container and tally/match the container No. with the gate pass and enter the particulars in a register to be kept at the (exit) gate office.

2.20 **UNCLEARED GOODS :** M/s. Allied ICD Services Limited, the custodian will bring to the notice of the Deputy/Assistant Commissioner of the ICD of such consignment as are not cleared by the importer/CHA for home consumption/warehousing within thirty days from the date of unloading thereof at ICD as per the provision of Section 48 of the Customs Act, 1962. In such cases the custodian will give notice to the importer to clear the goods and if this is not done within the period allowed, permission will be sought from the Assistant Commissioner, ICD for disposal as required under the Customs Act, 1962 in accordance with the provisions of Section 48 bid and various instructions/circulars issued by the Board without any reference to the importer.

2.21 **CLOSURE OF SUB-MANIFEST:** After all the goods covered under the sub-manifest are cleared following the due process of law, the same shall be closed on the basis of the receipt of Bills of Entry.

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3.0 **EXPORT CONTAINERIZED CARGO FROM ICD DURGAPUR**

3.1 **ARRIVAL OF EXPORT GOODS AT ICD, DURGAPUR:** Exporter /CHA shall present one copy of the processed shipping bill to the Shed in charge (Exports) for giving space availability certificate and other formalities. The Manager, ICD will thereafter give carting permission on one copy of the Shipping Bill. The Exporter/CHA after arrival of goods present Shipping Bill to the Goods Arrival Clerk who will make necessary entries about the arrival of goods in the Register maintained for the purpose (as mentioned at point No.3.22 Table-D). On receipt of acknowledgement from the Shed In charge (Exports) that the goods have been received in the shed. Shipping Bill (In required numbers as prescribed) shall be presented to the Appraiser/Superintendent who will give examination order on the prescribed copy of the Shipping Bill as per the prescribed norm duly notified by the Central Board of Excise & Customs from time to time.

3.2 **FILING OF SHIPPING BILL:** The Exporter/CHA shall file Shipping Bills in the prescribed form as per the provisions of section 50 of the Customs Act, 1962 at ICD, Durgapur with the following copies, i.e. Original, Duplicate, Triplicate/Drawback copy two transference copies and one shed copy(where Drawback is claimed a fourth copy as Export Promotion copy is filed, otherwise the third copy becomes the E.P. copy) on which the party shall take entry forwarding endorsement from the authorities of the sheds where the goods are stored.

3.3 In addition to the usual information given in the Shipping Bills, the exporter shall also mention on the shipping bill indicating the port of exit, i.e. the name of the gateway port and the Sl .No. of the container which they will obtain from the Steamer Agent(s).

- 3.4 **DOCUMENTS TO BE SUBMITTED ALONGWITH SHIPPING BILL:** The Shipping Bill shall be presented together with two copies of GR-1 form/ SDF form, Invoice, Packing List, Quality Certificate (wherever required), Contract/ Buyer's Order, Letter of Credit etc. to the Noting Clerk of Customs ICD, Durgapur
- 3.5 **PROCESS OF ASSESSMENT:** After scrutiny, the noting clerk shall stamp the date of presentation and assign the running sl . no. to the Shipping Bills (separately for each category of Shipping Bills). The inspector/customs Officer shall process the Shipping Bills by conducting prescribed checks and pass on the Shipping Bills to the Superintendent/Appraiser who will assess the same by carrying out all necessary checks on the basis of documents viz. Invoice, Purchase Contract, Packing List etc. The Appraising Officer shall also endorse the Examination order on the Shipping Bill (In case of DBK Shipping Bill the Order shall be addressed on the reverse of duplicate as well as triplicate copy of shipping Bills whereas in other cases only on the reverse of the duplicate copy. Thereafter , the Shipping Bill be sent to noting Section for detaching original Shipping Bill and GR-1 form after detachment, the remaining copies of the Shipping Bills will be returned to the Exporter/ CHA who will acknowledge the receipt thereof.
- 3.6 The shed copy of the Assessed Shipping Bill shall be presented by the exporter/CHA to the Shed In-Charge for giving space availability certificates and other formalities. The Manager (authorised by the ICD) of the ICD will thereafter give coming permission on the shed copy of the Shipping Bill.
- 3.7 On receipt of acknowledgement from the Shed In-Charge that the goods have been received in the Shed, the Shipping Bill shall be presented to the Superintendent/Appraiser and the Examining Officer deployed in the Shed who shall examine the goods in the presence of the Exporter/CHA. They shall endorse the documents like Invoice, Packing List etc. and draw samples wherever necessary in the presence of CHA/Exporter by endorsing at the back of the proper copy of Shipping Bill. In the case of DBK Shipping Bill examination report shall be recorded on the reverse of Duplicate and Triplicate copy whereas in other cases only on the reverse of Duplicate copy by the Examining Officer/ Inspector. The representative of exporter CHA shall endorse and authenticate a copy of the examination report as well as the sealed representative sample.
- 3.8 **EXAMINATION:** On receipt of the Shipping Bill the examining officer in the shed shall examine the goods in presence of Exporter/ CHA and shall give his examination report, samples, wherever necessary shall also be drawn in presence of exporter/his representative. The examination report shall be given on the prescribed copy of the Shipping Bill.
- 3.8 The examination report shall be counter-signed by the appraiser/superintendent posted in the shed and who shall also verify the export value on the export documents as well as on GR Form/ Self declaration form(SDF).
- 3.9 **STUFFING OF CARGO:** After the examination, the stuffing of containers shall be done only after obtaining permission from the Superintendent(Exports) by the Manager/the authorize person of the Custodian, ICD. The stuffing of Container shall be done strictly under Customs Supervision. The

Stuffing sheets shall then be prepared and signed by the exporter/representative of the shipping line jointly with the shed in-charge.

- 3.10 After the Shipping line has nominated containers for stuffing of the Cargo, the Terminal Manager/ authorized person of the Custodian, ICD, Durgapur will obtain permission of the Appraiser/Superintendent Customs for stuffing of the containers with the cargo already examined under customs supervision. The stuffing of the container shall be done in the presence of Customs Officer Exporter representative, Shipping Line officials and Shed In charge and all these officers shall jointly sign the stuffing sheet so prepared.
- 3.11 The quantity of goods loaded and the number of packages shall be recorded on the Shipping Bill after the stuffing of the container has been completed. The container shall thereafter be duly sealed with the Customs one-time bottle seal.
- 3.12 **LET EXPORT ORDER:** After the Customs copy of Stuffing sheet is presented to the Superintendent/ Appraiser of Customs, he shall endorse "Let Export Order" on the Duplicate copy of the Shipping Bill as well as on both the transference copies. Simultaneously, with the stuffing of the goods of the containers, the exporter shall prepare in quadruplicate or otherwise as required the container wise Packing List/ Weight/ Specifications indicating, inter-alia, the number of packages with marks and numbers description and total quantity/net-weight packed in each container along with corresponding Shipping Bill No. The Superintendent/ Appraiser/ Examiner shall certify these details on the Invoice/ Packing List. The Original and Duplicate copies of Shipping Bills shall be retained at ICD's Customs Office and Triplicate be handed over to the exporter. The Export Promotion copy of the Shipping Bill shall also be handed over to the Exporter/ CHA after Let Export Order had been given by the Inspector/Custom Officer. The Inspector/Customs Officer shall suitably endorse the copy to the effect that the goods shall be transhipped to the gateway port for their onward shipment to destination outside India.
- 3.13 The two transference copies of the Shipping Bills will be placed in a sealed cover and handed over to the Custodian M/s. Allied ICD Services Ltd. Who will be responsible for producing it along with the sealed container to the proper customs officer at the port of exit, Haldia and/or Kolkata.
- 3.14 Factory stuffing of the export cargo into the containers shall be allowed after seeking permission from the Commissioner of the Central Excise and Customs, Bolpur.
- 3.15 At the gateway port the containers will normally be allowed to be exported under the supervision of Preventive Officer after checking of the sea and amount further examination. However, examination will be carried out only when the seal and found to be broken or tampered with or damaged in any manner or there is any information to the effect or any reasonable ground of suspensions there. The preventive officer who will allow export will endorse suitably on the body of two transference copies of the shipping Bills regarding the fact of the shipment giving following information.
 1. Marks and number
 2. Customs Seal No.
 3. Whether seal has been found intact , if not so, then result of fresh examiner.
 4. Certificate to the effect that the containers transhipped have been duly exported under m.v.(his) supervision.
 5. Signature of the Preventive Officer /Full Name/ Office Seal.

- 3.16 Before any export cargo container is permitted to move out of the Custom's area at ICD Durgapur M/s. Allied ICD Services Ltd. The custodian shall execute a **General Continuity Bond** with the Assistant/Deputy Commissioner of the ICD, Durgapur in the prescribed form. Under the terms of the bond, if the goods allowed to be exported do not reach the Gateway port to full or in part as the case may be the Custodian shall be liable to pay to the Customs Authority any amount of Drawback paid or payable thereon. Any excise duty foregone on the Export goods, in case of Customs Duty foregone or referred on the inputs used in the manufacture of the export goods or any other charges due to the Government related to the said export goods.
- 3.17 M/s. Allied ICD Services Ltd. Shall be responsible for safe carriage of the export goods from ICD Durgapur to Gateway Port. They shall arrange/ organize adequate, safe and secure transport for smooth /safe/sound movement of the containerize cargo from ICD Durgapur to Gateway port or port of Exit.
- 3.18 Upon receipt of transference copy of Shipping Bills suitably endorse with the fact of export of a consignment from the Gateway port and accepted to the satisfaction of the Assistant Commissioner, In-charge of the ICD Durgapur the continuity bond executed by the custodian shall be discharged only to the extent of duty/ dues or other payment due to the government related to the said export consignment only.
- 3.19 At the gateway port the steamer agent will also file the Export manifest in duplicate. After shipment of the goods the concerned officer must send the transference copies of the shipping bills within 24 hours of the loading of the goods to the container unit of the export department. After that the container unit must send a copy of transference shipping bill and one copy of the export manifest under registered post to the Assistant / Deputy Commissioner. In-charge of the ICD within 48 hours of the receipt in the container unit. The Assistant/ Deputy Commissioner of the gateway port will also ensure that all the shipping bill and the export manifest are duly endorsed to the Assistant/Deputy Commissioner In charge of the ICD after retaining the second copy of the transference-shipping bill.
- 3.20 **CLOSURE OF EXPORT MANIFEST:** At the ICD Durgapur the export manifest ,transferred copies of the Shipping Bills and weekly statement received from the Customs House of the Gateway Port shall be co-related and matched for the purpose of closure of export manifest and for cancellation/enforcement of the bonds executed if any related to re-export of imported containers within six months of the date of their importation. The Superintendent/ Appraiser of ICD, Durgapur shall arrange to send the transference copies of shipping bills to the Drawback Department for further action. If there is no Drawback involved, the Transference copies of the Shipping Bill shall be before the Superintendent/Assistant Commissioner In-charge of the ICD with the EGM. Thereafter the EGM shall be closed /fertilized.
- 3.21 A complete record of number of shut out packages and the quantities of goods loaded shall be recorded on the Shipping Bill after the stuffing of container is done. Thereafter the container shall be duly sealed with Customs OTL (One Time Lock) seal. However in the case of shut out cargo shipping bill shall be put up to the Assistant/Deputy Commissioner of Customs for his orders.
- 3.22 The Custodian should maintain a register in the following proforma for the cargo dispatched from the ICD, Durgapur to the gateway ports and a copy thereof to be submitted to the Customs department in the proforma as prescribed in the TABLE-D below:

TABLE-D

REGISTER SHOWING THE DETAILS OF SHIPMENT FROM ICD DURGAPUR

Sl.No	GR/SDF No. & Date	Container Number	Shipping Bill No.& Date	Exporter's Name & Address	Description of Goods & No.of Packages
1	2	3	4	5	6

Custom's Seal No.& Time Book No.	Trailer/Motor Vehicle Number	Date of Let Export Order	Date & Time of Departure of the Vehicle	Destination	Remarks
7	8	9	10	11	12

- 3.23 The Exporter/Importer/Custodian or their Authorized Agent shall be responsible for observing all the required formalities regarding export/import of goods outside India and inside , as prescribed under the Customs Act, 1962 and/or any other Act(s) or law in force for the time being applicable on such goods.

THIS INSTRUCTION WILL TAKE EFFECT FROM THE DATE OF OPERATION OF ICD ON AND FROM 26TH MAY, 2006

**SD/-
(S.L.THAKUR)
Commissioner**

C.No. V(30)94/CE/TECH/BOL/2004/

dated: May 22, 2006

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

(N.KAR)
DEPUTY COMMISSIONER
CENTRAL EXCISE,BOLPUR